



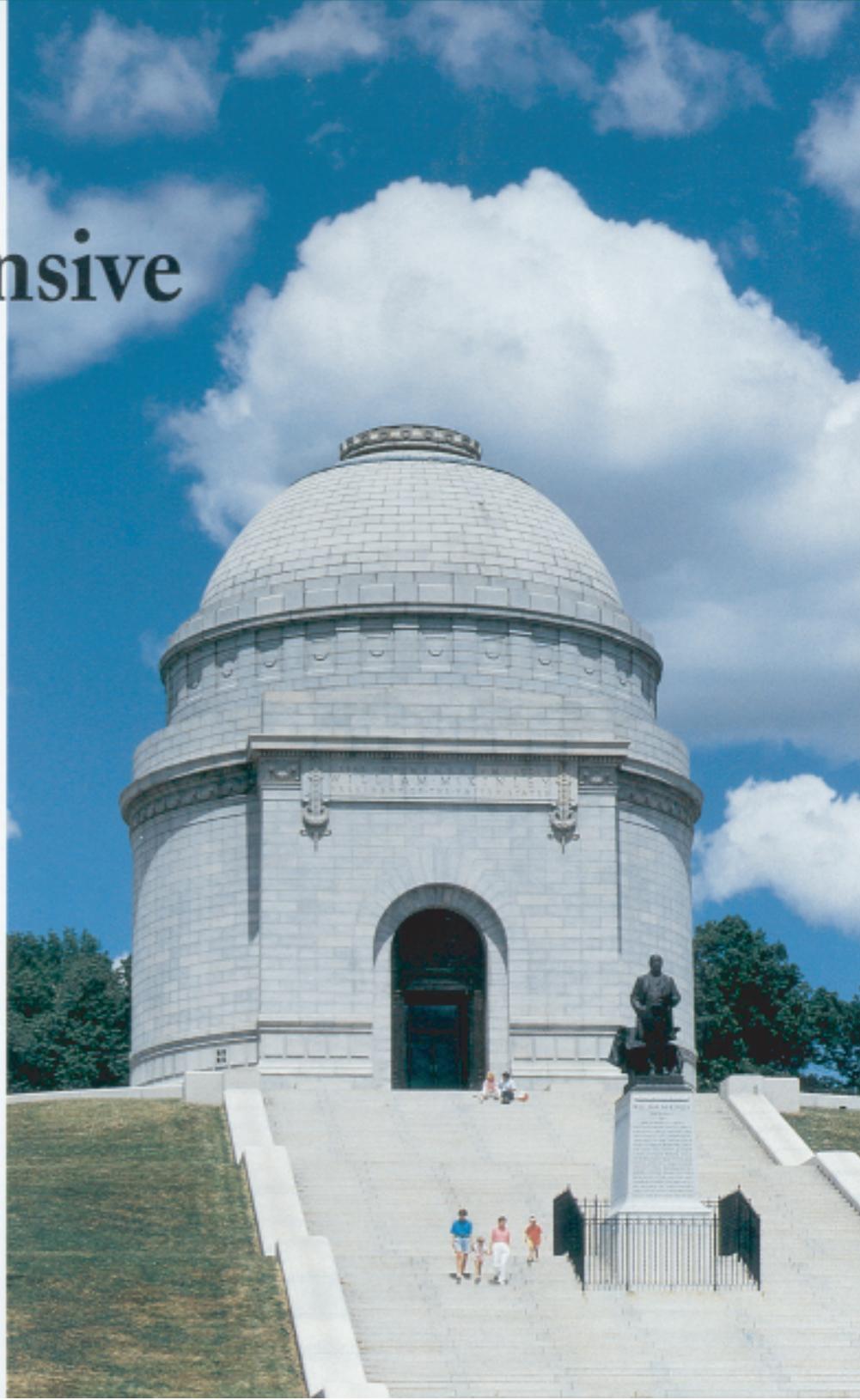
# STARK COUNTY GOVERNMENT



<http://www.co.stark.oh.us>

# Comprehensive Annual Financial Report

for the year  
ended  
December 31, 2001



# **Stark County, Ohio**

## **Comprehensive Annual Financial Report**

**For the Year Ended  
December 31, 2001**



**Janet Weir Creighton**  
Stark County Auditor

Prepared by The Stark County Auditor's Office:

**Karen Hastings Alger, CPA, CGFM**  
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# STARK COUNTY, OHIO

*Comprehensive Annual Financial Report*

*For the Year Ended December 31, 2001*

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Janet Weir Creighton

Stark County Auditor

330-451-7357

June 11, 2002

To the Citizens of Stark County  
and to the Board of County Commissioners:  
the Honorable John P. Dougherty,  
the Honorable Gayle A. Jackson, and  
the Honorable Jane Vignos

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2001. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of Stark County (the County). The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of the County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of the County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office.

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes this transmittal letter, a list of elected officials, the County's organizational chart and the Certificate of Achievement for Excellence in Financial Reporting. The financial section includes the Report of Independent Accountants, General Purpose Financial Statements, and the combining and individual fund and account group financial statements and schedules. The statistical section includes financial and demographic information.

## **FORM OF GOVERNMENT AND REPORTING ENTITY**

Stark County, established in 1808, is located in Northeastern Ohio and covers an area of 567 square miles and includes 17 townships, 13 villages and 6 cities, the largest of which is the City of Canton, the County Seat, and the eighth largest city in the State.

The County has only those powers conferred upon it by Ohio Statutes. To govern the County, a three-member board of County Commissioners is elected at large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, the contracting body, and the chief administrator of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and prepares the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four-year term. One of the Auditor's most important functions is the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between appraisals. Once the County Treasurer collects taxes, the Auditor is responsible for distributing certain taxes to various governmental units. The Auditor is also the chief fiscal officer of the County, and no County contract or obligation may be made without the Auditor's certification that funds for that contract or obligation have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no account may be paid except by the Auditor's warrant drawn upon the County treasury. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is also in charge of the County's bond retirement fund. The Auditor is, by state law, secretary of the County Board of Revision and the County Budget Commission, and the administrator of the County Data Processing Board.

State law requires the Treasurer to collect certain locally assessed taxes. The Treasurer is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The Treasurer is a member of the County Board of Revision. In addition, the Treasurer, the Auditor and the Prosecuting Attorney form the County Budget Commission which plays an important part in the financial administration of County government as well as all local governments throughout the County. Other elected officials are the Prosecuting Attorney, the Clerk of Courts, the Recorder, the Sheriff, the Engineer, five Common Pleas Judges, three Domestic Relations Judges, a Probate Court Judge and the County Coroner.

The County provides its citizens with a wide range of services including general government (both legislative and executive as well as judicial), public safety, public works, human services, health, conservation and recreation, economic development and water and sewer services. The Ohio Court of Appeals Fifth Appellate District in Stark County serves 15 counties.

For financial reporting purposes, the County includes all funds, account groups, agencies, boards, and commissions making up Stark County (the Primary Government) and its Component Units, in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." The County's primary government includes the financial activities of the Department of Human Services, the Children's Services Advisory and Advocacy Council, the Board of Mental Retardation and Developmental Disabilities, the Board of Alcohol and Drug Addiction Services, the Board of Mental Health, Molly Stark Hospital and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is financially accountable. The Workshops, Incorporated, the Stark County Transportation Improvement District and the Stark County Port Authority have been included as discretely presented component units.

The County serves as fiscal officer and custodian of funds but is not financially accountable for the Stark Council of Governments, the Stark County Health Department, the Stark County Regional Planning Commission, the Multi-County Juvenile Attention System, the Stark County Park District, the Stark Soil and Water Conservation District and the Stark Regional Community Corrections Center whose activities are included in this report as agency funds.

A complete discussion of the County's reporting entity is provided in Note 1 of the General Purpose Financial Statements.

## **ECONOMIC CONDITION AND OUTLOOK**

Stark County is located in the Northeastern quadrant of Ohio, 20 miles from Akron and 53 miles from Cleveland. The area's well-established transportation network, with travel by rail, air, water, or land, provides access to markets near and far. Stark County is also home to the Akron-Canton Regional Airport, the state-of-the-art NEOMODAL Northeast Ohio Intermodal Terminal, and Foreign Trade Zone #181. Stark County's network of highways provides easy access to other major Ohio and U.S. Markets. U.S. Interstate 77 links Canton with Akron, Cleveland, and the Ohio Turnpike to the north and Charleston, West Virginia to the south. Two national highways, U.S. Route 30 and U.S. Route 62 run east and west through the County. Other state highways include State Routes 800, 43, 44, 21, 153 and 241. These highways provide excellent access to Toledo, Pittsburgh and Columbus within hours.

The increasing emphasis of the local economy on the non-manufacturing sector is reflected in the growing list of major employers. Several manufacturing companies remain among the largest employers, but now there are also numerous large service industry employers in the County. Manufacturing companies are an important employer. Major products produced in the area include steel pipe and tube, roller bearings, bars, containers, railroad cars, turbine equipment, aluminum, plastics, fiber containers, and food processing.

The County's economy has grown significantly since the general economic recession of the early 1980's. Following that period of industrial decline, employment in the County has increased from a low in 1983 of 149,298 to 188,846 in 2001. The increase in employment is attributable in great part to increased employment in non-manufacturing industries. Nonetheless, employment in the manufacturing sector remains significant and has been stable since 1985.

In June 1995, the Board of County Commissioners established the Stark County Port Authority, a separate political subdivision with broad powers to promote air, water and ground transportation and economic development. The Port Authority is a vehicle for encouraging economic development throughout the County, but in particular at the 400-acre Stark County Farm (Farm) which is located adjacent to the Intermodal facility. It has been contemplated that the Board would make the Farm available for development by light manufacturing concerns under the supervision of the Port Authority. The Port Authority also serves as the administrator for the foreign-trade zone site within the County, other than the foreign trade zone located at the Akron-Canton Regional Airport. An application for expanding the zone was approved recently by the U.S. Department of Commerce. That expansion includes the Intermodal facility and Stark County Farm.

The County is served by five acute care hospitals: Alliance Community Hospital, Aultman Hospital, Doctors Hospital of Stark County, Mercy Medical Center, and Massillon Community Hospital.

Mount Union College, Walsh University and Malone College, each private four-year schools, and Stark State College of Technology, a public two-year school, are located within the County. A branch of Ashland University and Kent State University also are located in the County.

The County is the home of the National Professional Football Hall of Fame, which is located in the City of Canton and attracts more than 750,000 visitors annually. Stark County is the headquarters of major manufacturers such as The Timken Company, The Hoover Company and Diebold, Inc. It's also home to hundreds of smaller companies and plants that have recognized the business edge they receive from the area's excellent accessibility to the U.S. market and low cost of doing business.

## *Economic Development Programs*

Economic development activities in the County are coordinated through the Stark Development Board (SDB), a non-profit, and, for the most part, privately supported body created in 1985 with a comprehensive mandate to “attract, expand and retain business investment in Stark County.” SDB policies are determined by a 45 member board of trustees with representation from industry, utility, banking, higher education, health services and local government. Since 1987, SDB’s affiliated finance corporation has assisted more than 400 companies with the financing of local investment of more than \$280 million.

In addition to the SDB activities, County economic development is assisted through Economic Development Administration (“EDA”) grants administered through County participation in the Northeast Ohio Four County Regional Planning Organization (“NEFCO”). The County was designated as an Economic Development District by EDA in 1976 due to persistently high unemployment and slow economic growth at that time.

The County has participated in the federally funded Community Development Block Grant (CDBG) program of the U.S. Department of Housing and Urban Development for twenty-six years. During that time, the County has received allocations totaling \$48,660,000. In addition, the County has received \$9,926,000 from the HOME Investment Partnership Program since its inception in 1992.

## **MAJOR INITIATIVES**

### *For the Year*

Several building improvement projects continue in the County. The County Office Building roof was replaced and restroom renovation projects began in the year 2000 are continuing into 2002. Also, the “Clock Tower Project” which was approved in 1998 with an approximate budget of \$1 million remains underway. This involves the cleaning and restoration of the clock tower on the County Courthouse. Difficulties with stone cutting and delivery have delayed the completion which is expected by the Fall of 2002.

The final completion of the approximately \$5 million in projects at the jail was completed during the first quarter of 2002. Among these is the new radio equipment for the jail; this will upgrade the current UHF system to a state of the art 800 MHZ system. These projects would also include the lease of towers around the County for transmission of the radio signals. Also, a new garage structure was completed in 2001 so that the old garage structure can be converted into a dispatch radio room for the new system.

In 2001, the Stark County Auditor’s real estate information was added to the website. The public is now able to access real estate information including the market value summary and recent sale information of a property. The website provides the building information which includes a sketch of the property as well as the tax information of the property.

The Stark County Data Center also developed the Board of Elections Website for the November 2001 election. The website provides up-to-the-minute coverage of election results. Voter registration forms and absentee ballots can also be obtained from the website.

The Stark County Data Center continues to eliminate outdated technology in order to decrease the maintenance expense to the County. In 2001, the Data Center provided over \$350,000 in savings to the County.

In 2001, Stark County continued progress on the creation of a state-of-the-art, countywide mapping and analysis system known as a Geographic Information System (GIS). A GIS is a computer system capable of assembling, storing, manipulating, and displaying geographically referenced information, i.e. data identified according to their locations. The Stark County GIS will be an integrated system that allows all maps and geographic related information about Stark County to be viewed and analyzed by government decision makers, as well as the general public.

The Stark County GIS is the result of excellent inter-departmental cooperation and coordination between the Auditor, Engineer, Regional Planning, and Sanitary Engineer. In 2001, the Stark County GIS Consortium expanded adding representatives from the Police and Fire Chiefs Associations in Stark County. This expansion will ensure that law enforcement and public safety concerns become an integral part in future development of the County GIS.

In 2001, further progress was made in the area of cooperative and coordinated data creation. Inter- and intra-governmental agreements have allowed the Stark GIS to leverage existing funds to accomplish more data layer creation and various other initiatives. Cooperation has proved to be a cornerstone for creating the best GIS that encompasses the needs of multiple agencies and jurisdictions. Plans for 2002 and beyond call for an increase in integration and cooperation into the areas of law enforcement, public safety, health, public works, and social services.

#### *Departmental Focus*

The Stark County Engineer's office is responsible for the "construction, reconstruction, maintenance, and repair of all roads, bridges culverts and roadside ditches within the County that are under the jurisdiction of the Board of County Commissioners," according to the Ohio Revised Code. As of December 31, 2001, the total roadway mileage in the County included 251 miles of State Roads, 417.1 miles of County Roads and 1,274.8 miles of Township Roads. The County Engineer is responsible for maintaining 358 bridges, and approximately 2,700 culverts.

The County Engineer works with the County Commissioners and the Township Trustees to perform his various responsibilities in the following areas:

- 1) County Highways: All maintenance, repair, widening, resurfacing, reconstruction, and construction of pavements and bridges on the county highway system.
- 2) Township Highways: The County Engineer is engineering advisor to township trustees for the maintenance, repair, widening, resurfacing, and reconstruction of their highways. The bridges over ten feet in length on the township highway systems are the full responsibility of the County.
- 3) Municipalities: The County is responsible for many bridges within the municipalities, including some on the state highway system. These bridges are further defined as all bridges on state routes within municipalities over streams and all bridges on county-purpose roadways leading into and through municipalities over streams.

Adequate funding is the key to a successful capital improvement plan. The Stark County Engineer's office obtains revenue from three different levels: Federal, State and Local. There are two primary resources of local money: license plate fees which includes permissive license fees and gasoline tax. Annual income generated from these two sources is approximately \$10,392,600, making up 86% of the 2001 receipts. Revenue generated by these local funding sources is important as local match money for State and Federally funded projects.

During 2001, the Stark County Engineer's office was involved with over \$10,000,000 of roadway construction and maintenance. This includes the coordination and management of several projects in the capital improvements program.

The Bridge Department completed a total of 121 replacements and rehabilitation projects at a total cost of \$1,572,503 this includes the repairing or installing guardrail. The Hydraulics Department completed 255 force account work jobs consisting of culvert replacements, storm sewer installations and replacements, roadside ditching, catch basin repairs, and other maintenance at a total cost of \$443,060.

### *For the Future*

A jail space needs study, begun in 2000, was completed in 2001. Plans are underway to design and construct a \$19 million intake and release building to replace the current inadequate intake and release area. The planned facility will include additional beds for short-term prisoner housing and the design is expected to be completed by the end of 2002 with construction in 2003.

Development servers and Oracle licenses were purchased to begin the process of analyzing and rewriting all County applications that have been developed by the Data Center. Once developed, the new systems will increase the efficiencies of the County users. The Oracle systems will also increase the accessibility of requested data to the public. It is estimated that this will be a three-year undertaking.

The Data Center continues to develop new applications for County agencies thereby eliminating the need to contract such services with outside agencies. This provides a savings to the County in development, support and maintenance fees.

On the November 2002 ballot, the Commissioners plan to place an eight-year 0.25-percent sales tax to help fund County operations and to pay for road projects, building maintenance and additional staffing needs at the County jail.

## **FINANCIAL INFORMATION**

### *Basis of Accounting*

The County's accounting system is organized on a "fund basis." Each fund or account group is a self-balancing set of accounts. General government operations are reported on a modified accrual basis. Revenues are recognized when measurable and available. Expenditures are recognized when goods and services are received. The County's proprietary funds are reported on the accrual basis. Revenues are recognized when measurable and earned. Expenses are recognized when incurred.

### *Internal Accounting Controls*

In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated accounting system as well as an automated system for payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the Fiscal Administration department of the Auditor's Office, ensure that the financial information generated is both accurate and reliable.

*Budgetary Control*

The Board of County Commissioners adopts a temporary appropriation measure for the County in early January. A permanent appropriation measure is usually ratified by April 1. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a department and fund. Purchase orders are approved by the department heads and are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriation are rejected until additional resources are secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriations prior to authorizing additional purchases from a certain account. Additional information on the County's budgetary accounting can be found in Note 2 to the General Purpose Financial Statements.

*General Governmental Functions-Financial Highlights*

The following schedule presents a summary of general, special revenue, debt service and capital projects funds revenues for the year ended December 31, 2001, and the amounts and percentages of increases and decreases in relation to the prior year's revenues.

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	<u>2000</u> <i>Amount</i>	<u>2001</u> <i>Amount</i>	<u>Percent</u> <i>of Total</i>		<u>Change</u>	<u>Percent</u> <i>Change</i>
<i>Revenues</i>						
<i>Property and Other</i>						
<i>Local Taxes</i>	\$ 39,954,489	\$ 42,240,286	20.37	% \$	2,285,797	5.72 %
<i>Permissive Sales Tax</i>	2,030,924	1,230,287	0.59		(800,637)	(39.42)
<i>Charges for Services</i>	18,322,719	20,710,971	9.99		2,388,252	13.03
<i>License and Permits</i>	36,407	63,025	0.03		26,618	73.11
<i>Fines and Forfeitures</i>	460,393	1,028,600	0.50		568,207	123.42
<i>Intergovernmental</i>	111,263,192	128,965,492	62.21		17,702,300	15.91
<i>Special Assessments</i>	510,960	525,817	0.25		14,857	2.91
<i>Interest</i>	9,528,029	7,460,611	3.60		(2,067,418)	(21.70)
<i>Rent</i>	458,000	473,366	0.23		15,366	3.36
<i>Other</i>	2,285,669	4,613,966	2.23		2,328,297	101.87
<i>Total Revenues</i>	<u>\$ 184,850,782</u>	<u>\$ 207,312,421</u>	<u>100.00</u>	% \$	<u>22,461,639</u>	<u>12.15 %</u>

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The increase in intergovernmental revenue was mainly due to an increase in state revenues in the public assistance program.

Interest decreased by \$2,067,418 due to falling interest rates and a decrease in cash to invest. The average annual yield in 2001 was down by a full 2% from the 2000 average annual yield.

Other revenue increased by \$2,328,297 due to monies received in trust for one of the Mental Retardation and Developmental Disabilities (MRDD) facilities. Also, Mental Health received some reimbursements from prior years expenditures which were accounted for in this category.

The following schedule presents a summary of general, special revenue, debt service and capital projects funds expenditures for the year ended December 31, 2001, and the percentage of increases or decreases in relation to prior year amounts.

	<u>2000</u> <i>Amount</i>	<u>2001</u> <i>Amount</i>	<u>Percent</u> <i>of Total</i>	%	<u>Change</u>	<u>Percent</u> <i>Change</i>
<i>Expenditures</i>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Legislative and Executive</i>	\$ 18,071,029	\$ 17,276,975	8.36	%	\$ (794,054)	(4.39) %
<i>Judicial</i>	13,391,059	12,655,934	6.13		(735,125)	(5.49)
<i>Public Safety</i>	20,301,184	20,218,484	9.79		(82,700)	(0.41)
<i>Public Works</i>	16,687,871	15,315,913	7.41		(1,371,958)	(8.22)
<i>Health</i>	55,548,460	59,848,299	28.98		4,299,839	7.74
<i>Human Services</i>	57,369,834	67,012,593	32.44		9,642,759	16.81
<i>Conservation and Recreation</i>	290,400	-	-		(290,400)	(100.00)
<i>Other</i>	437,133	1,310,711	0.64		873,578	199.84
<i>Capital Outlay</i>	3,136,304	1,997,036	0.97		(1,139,268)	(36.33)
<i>Intergovernmental</i>	10,163,003	10,001,689	4.84		(161,314)	(1.59)
<i>Debt Service:</i>						
<i>Principal Retirement</i>	647,961	651,817	0.32		3,856	0.60
<i>Interest and Fiscal Charges</i>	284,416	256,221	0.12		(28,195)	(9.91)
<i>Total Expenditures</i>	<u>\$ 196,328,654</u>	<u>\$ 206,545,672</u>	<u>100.00</u>	%	<u>\$ 10,217,018</u>	<u>5.20 %</u>

Health expenditures increased mainly due to an increase in the MRDD special revenue fund.

Human Services expenditures increased as a result of an increase in state revenues in the public assistance program.

#### *General Fund Balance*

The fund balance of the General Fund decreased from \$20,946,239 to \$16,230,352 during 2001. This decrease is due primarily to the non-renewal of the permissive sales tax which was a major source of revenues in prior years.

#### *Enterprise Funds*

The Enterprise funds operated by the County consist of Sewer, Water, Molly Stark Hospital and Nist Nursing Home funds. Operating revenues were \$15,629,750, with a depreciation expense of \$3,035,448, net income of \$3,848,553 and retained earnings of \$44,121,838. The Nist Nursing Home and Molly Stark Hospital funds experienced net losses. The Sewer and Water fund's net income was \$3,703,907 and \$485,205, respectively. The Molly Stark Hospital is a discontinued operation which is still paying some fees for record keeping services. A study is being done to determine if the Hospital is eligible for a grant to enable renovation of the building. The Nist Nursing Home is also a discontinued operation, which was sold, and is still paying outstanding Medicare liabilities.

### *Internal Service Funds*

The two internal service funds operated by the County are the Self Insurance and Workers' Compensation funds. The Self Insurance fund was created to provide medical benefits to employees and the Workers' Compensation fund was created to provide workers' compensation benefits to employees. For the year ended December 31, 2001, the funds had net losses of \$809,271 and \$476,372 and retained earnings of \$4,973,412 and \$5,077,456, respectively.

### *Fiduciary Funds*

Fiduciary funds account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The fiduciary funds which Stark County maintains are expendable trust and agency funds.

At December 31, 2001, assets held in the trust fund totaled \$416,532, while assets in agency funds totaled \$324,071,639. The County uses some of its agency funds to receive and distribute taxes and state levied revenues for all local governments within the County.

### *Cash Management*

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all County moneys, is responsible for all investments. An investment policy is established by the Investment Advisory Board which is comprised of the County Treasurer, the Chair of the County Commissioners, and one other Commissioner chosen by the Chair. Ohio law requires the Board to meet every six months. The County Treasurer deposits money in the bank each day in interest bearing checking accounts. Cash surplus is calculated daily; excesses are invested in order to achieve the highest yields in the safest instruments possible. During the year ended December 31, 2001, the County's cash resources were divided among the following types of deposits and investments: repurchase agreements, short-term certificates of deposit, manuscript bonds, federal agency securities and STAR Ohio. Interest earned by the primary government in 2001 was \$7,881,819. The average daily balance in 2001 was \$153,995,850 with an average daily yield of 4.15 percent.

### *Risk Management*

The County maintains replacement cost insurance on all buildings and their contents. Blanket building and personal property insurance is held in the amount of \$136,866,240.

The County participates in the Retrospective Rating and Payment System for workers' compensation coverage. This plan involves the payment of a minimum premium plus the actual claim costs for employees injured in 2001. Each fund is required to pay for its own premiums. Due to the size of the fund balance in this fund, the County has decided not to charge each fund for premiums in 2001.

The County operates and manages employee health benefits on a self-insured basis. The County maintains a hospitalization internal service fund to account for and finance its uninsured risks of loss in this program. The County purchases stop-loss coverage of \$150,000 per individual with an aggregate amount of \$5,758,322 annually.

### *Debt Management*

In 2001, the County retired \$739,000 in general obligation bonds, \$310,312 in special assessment bonds, \$695,115 in OWDA loans and \$66,252 in OPWC loans. The amount outstanding at December 31, 2001, for general obligation bonds was \$18,423,000, \$3,278,214 for special assessment bonds, \$18,374,576 for OWDA loans and \$948,889 for OPWC loans. The overall legal debt margin at December 31, 2001 was \$159,583,408 with an unvoted total debt margin of \$64,433,363.

The County maintains an “A3” credit rating from Moody’s Investors Service, Inc. All bonds of the County are backed by its full faith and credit.

### **CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Stark County for its comprehensive annual financial report for the year ended December 31, 2000.

In order to be awarded a Certificate of Achievement, a government unit must publish an efficiently organized comprehensive annual financial report that is both easy to read and satisfies all program standards. Such a report must also conform to generally accepted accounting principles and satisfy all applicable legal requirements respective to the reporting entity.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

### **INDEPENDENT AUDIT**

Included in this report is an unqualified audit opinion rendered on the County’s general purpose financial statements as of and for the year ended December 31, 2001, by Jim Petro, Auditor of the State of Ohio. Their audit was conducted in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller General of the United States, as well as the requirements of the Single Audit Act Amendments of 1996.

County management plans to continue to subject the County’s financial statements to an annual independent audit as part of the preparation of a Comprehensive Annual Financial Report. An annual audit also serves to maintain and strengthen the County’s accounting and budgetary controls.

## ACKNOWLEDGEMENTS

This report would not have been possible without the dedication, determination, and high professional standards of Karen Alger, CPA, CGFM, and Stephanie Fakelis of the Financial Accounting and Reporting Department for the Stark County Auditor's Office. The assistance provided by Douglas P. Thorn, Financial Administrator, and the Auditor's Fiscal Administration and Data Processing Departments was invaluable in the completion of this project.

I would like to thank all of the elected officials, department heads and their staffs for their assistance and cooperation with the preparation of this CAFR. I ask for their continued support of this project and of my efforts toward continuing the sound financial management of Stark County.

Sincerely,

A handwritten signature in cursive script that reads "Janet Weir Creighton".

Janet Weir Creighton  
Stark County Auditor

# STARK COUNTY, OHIO

*Elected Officials*

*December 31, 2001*

COUNTY COMMISSIONERS

John P. Dougherty  
Gayle A. Jackson  
Jane Vignos

COUNTY AUDITOR

Janet Weir Creighton

COUNTY CORONER

Dr. James R. Pritchard

COUNTY ENGINEER

Francis V. Fischer

COUNTY PROSECUTOR

Robert D. Horowitz

COUNTY RECORDER

Rick Campbell

COUNTY SHERIFF

Timothy A. Swanson

COUNTY TREASURER

Gary D. Zeigler

CLERK OF COURTS

Phil G. Giavasis

COMMON PLEAS JUDGES

Charles E. Brown, Jr.  
John G. Haas  
Sara E. Lioi  
Richard D. Reinbold Jr.  
V. Lee Sinclair Jr.

FAMILY COURT JUDGES

John R. Hoffman  
Jim D. James  
David E. Stucki

PROBATE COURT JUDGE

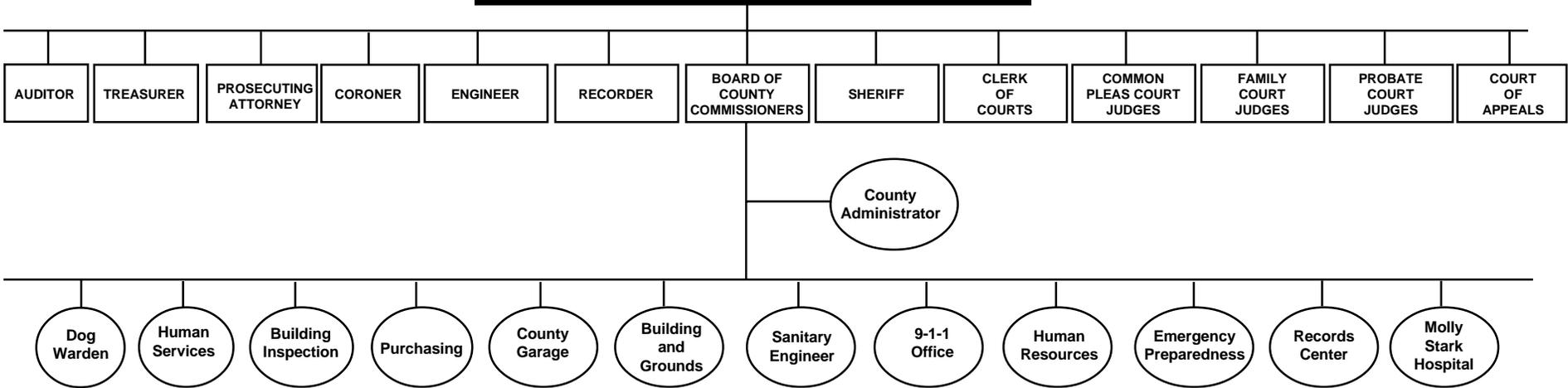
R. R. Denny Clunk

OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

John F. Boggins  
Julie A. Edwards  
Sheila G. Farmer  
W. Scott Gwin  
William B. Hoffman  
John W. Wise

# STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART

**VOTERS OF STARK COUNTY**



XVII

**Appointed Boards and Commissions; Statutory Boards and Commissions; or County provides space or gives financial support:**

AKRON-CANTON REGIONAL AIRPORT	ALCOHOL & DRUG ADDICTION SERVICES BOARD	BOARD OF ELECTIONS	BOARD OF MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES	BOARD OF TAX REVISION	BUDGET COMMISSION	COMMUNITY IMPROVEMENT CORPORATION
DATA PROCESSING BOARD	DISASTER SERVICES - HAZMAT	ECONOMIC DEVELOPMENT BOARD	LITTER PREVENTION	MENTAL HEALTH BOARD	MICROFILM BOARD	OHIO STATE COOPERATIVE EXTENSION SERVICES
PUBLIC DEFENDER COMMISSION	RECORDS COMMISSION	STARK-TUSCARAWAS-WAYNE JOINT SOLID WASTE MANAGEMENT DISTRICT	STARK COUNCIL OF GOVERNMENTS	STARK COUNTY AGRICULTURAL SOCIETY	STARK COUNTY CHILDREN'S SERVICES ADVISORY AND ADVOCACY COUNCIL	
STARK COUNTY FAMILY COUNCIL	STARK COUNTY HEALTH DEPARTMENT	STARK COUNTY LOCAL EMERGENCY PLANNING COMMITTEE	STARK COUNTY PARK DISTRICT	STARK COUNTY PORT AUTHORITY	STARK COUNTY PUBLIC LIBRARY	STARK COUNTY REGIONAL PLANNING COMMISSION
	STARK REGIONAL COMMUNITY CORRECTIONS CENTER	STARK SOIL & WATER CONSERVATION DISTRICT	THE WORKSHOPS, INCORPORATED	TRANSPORTATION IMPROVEMENT DISTRICT	VETERANS COMMISSION	YOUTH SERVICES ADVISORY BOARD

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Stark County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2000

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Imelda Gruwe*  
President

*Jeffrey L. Essler*  
Executive Director

A dark green, stylized shape resembling a map of a state, positioned in the center of the page. The shape has a jagged bottom edge and a notch on the right side. The text "Financial Section" is centered within this shape in a white serif font.

# Financial Section



STATE OF OHIO  
OFFICE OF THE AUDITOR  
JIM PETRO, AUDITOR OF STATE

111 Second Street, NW  
Fourth Floor  
Canton, Ohio 44702  
Telephone 330-438-0617  
800-443-9272  
Facsimile 330-471-0001  
www.auditor.state.oh.us

## REPORT OF INDEPENDENT ACCOUNTANTS

Stark County  
110 Central Plaza South  
Canton, Ohio 44702

To the County Commissioners:

We have audited the accompanying general purpose financial statements of Stark County, Ohio, (the County) as of and for the year ended December 31, 2001, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of The Workshops, Incorporated, which represents 38 percent of the assets in the component unit column and \$2,358,221 of support and revenues. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for The Workshops, Incorporated, is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Stark County as of December 31, 2001, and the results of its operations and the cash flows of its proprietary fund types and its discretely presented component units for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 17 to the general purpose financial statements, effective January 1, 2001, the County changed its method of accounting for nonexchange transactions as required by Governmental Accounting Standards Board Statements No. 33 and No. 36.

As discussed in Note 17 to the general purpose financial statements, certain errors, resulting in the overstatement of previously reported general fixed assets and Enterprise Funds fixed assets, were discovered during a reappraisal. Accordingly, General Fixed Assets Account Group balances and Enterprise Funds retained earnings and fixed assets have been restated as of January 1, 2001 to correct for these errors.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 11, 2002 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The combining and individual fund and account group financial statements and schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

We did not audit the data in the introductory and statistical sections of this report and therefore express no opinion thereon.

A handwritten signature in black ink, appearing to read "Jim Petro", with a large, stylized flourish at the end.

**Jim Petro**  
Auditor of State

June 11, 2002

## **GENERAL PURPOSE FINANCIAL STATEMENTS**

---

The following general purpose financial statements, along with the notes to the general purpose financial statements, present an overview of the County's financial position at December 31, 2001, and the result of operations and changes in cash flows of its proprietary fund types for the year then ended.

# STARK COUNTY, OHIO

Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Units

December 31, 2001

## Governmental Fund Types

	General	Special Revenue	Debt Service	Capital Projects
<b>ASSETS AND OTHER DEBITS</b>				
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 15,646,257	\$ 47,150,682	\$ 322,368	\$ 9,597,483
Cash and Cash Equivalents in Segregated Accounts	742,273	63,560	-	-
Cash and Cash Equivalents with Fiscal Agents	35,357	177,628	-	32,793
Receivables:				
Taxes	13,293,996	31,205,863	-	-
Permissive Sales Tax	-	4,331	-	-
Accounts	163,331	169,471	-	-
Special Assessments	-	-	5,225,379	-
Accrued Interest	660,096	-	-	-
Due from Other Funds	565,849	1,161,140	-	-
Intergovernmental Receivable	4,017,490	43,616,132	-	-
Materials and Supplies Inventory	465,522	1,326,446	-	-
Loans Receivable	-	1,621,541	-	-
Prepaid Items	-	-	-	-
Land	-	-	-	-
Building and Building Improvements	-	-	-	-
Improvements Other Than Buildings	-	-	-	-
Furniture, Fixtures, and Equipment	-	-	-	-
Construction in Progress	-	-	-	-
Accumulated Depreciation	-	-	-	-
<b>Other Debits:</b>				
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	-	-	-	-
Amount Available in Debt Service Fund for Retirement of Special Assessment Bonds	-	-	-	-
Amount to be Provided from General Government Resources	-	-	-	-
<b>Total Assets and Other Debits</b>	<b><u>\$ 35,590,171</u></b>	<b><u>\$ 126,496,794</u></b>	<b><u>\$ 5,547,747</u></b>	<b><u>\$ 9,630,276</u></b>

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Units	Totals (Memorandum Only) Reporting Entity
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government		
\$ 16,630,821	\$ 13,455,076	\$ 28,498,964	\$ -	\$ -	\$ 131,301,651	\$ -	\$ 131,301,651
8,582	-	2,203,827	-	-	3,018,242	3,060,294	6,078,536
120,152	-	-	-	-	365,930	-	365,930
-	-	267,390,508	-	-	311,890,367	-	311,890,367
-	-	-	-	-	4,331	-	4,331
2,118,987	9,762	2,116	-	-	2,463,667	240,606	2,704,273
7,411,750	-	7,955,099	-	-	20,592,228	-	20,592,228
-	-	-	-	-	660,096	-	660,096
8,569	424,655	808,631	-	-	2,968,844	-	2,968,844
-	-	17,629,026	-	-	65,262,648	100,046	65,362,694
214,921	-	-	-	-	2,006,889	86,886	2,093,775
-	-	-	-	-	1,621,541	-	1,621,541
-	-	-	-	-	-	11,571	11,571
394,300	-	-	9,000,100	-	9,394,400	-	9,394,400
138,990,891	-	-	47,797,436	-	186,788,327	186,293	186,974,620
-	-	-	1,238,734	-	1,238,734	-	1,238,734
2,370,745	-	-	20,045,914	-	22,416,659	496,630	22,913,289
862,558	-	-	1,446,269	-	2,308,827	-	2,308,827
(41,656,227)	-	-	-	-	(41,656,227)	(421,369)	(42,077,596)
-	-	-	-	200,940	200,940	-	200,940
-	-	-	-	121,428	121,428	-	121,428
-	-	-	-	<u>11,832,713</u>	<u>11,832,713</u>	-	<u>11,832,713</u>
<u>\$ 127,476,049</u>	<u>\$ 13,889,493</u>	<u>\$ 324,488,171</u>	<u>\$ 79,528,453</u>	<u>\$ 12,155,081</u>	<u>\$ 734,802,235</u>	<u>\$ 3,760,957</u>	<u>\$ 738,563,192</u>

(continued)

# STARK COUNTY, OHIO

## Combined Balance Sheet

All Fund Types, Account Groups and Discretely Presented Component Units (continued)

December 31, 2001

### Governmental Fund Types

	General	Special Revenue	Debt Service	Capital Projects
<b>LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>				
<b>Liabilities:</b>				
Accounts Payable	\$ 607,694	\$ 4,864,073	\$ -	\$ 28,177
Contracts Payable	63,823	389,655	-	157,639
Accrued Wages	1,696,959	3,502,005	-	-
Compensated Absences Payable	127,278	401,843	-	-
Retainage Payable	35,357	177,628	-	32,793
Due to Other Funds	259,641	249,901	-	-
Intergovernmental Payable	620,042	587,915	-	-
Deferred Revenue	15,949,025	59,068,880	5,225,379	-
Deposits Held and Due to Others	-	-	-	-
Notes Payable	-	-	-	-
Claims Payable	-	-	-	-
CIC Loans Payable	-	-	-	-
Capital Leases Payable	-	-	-	-
Undistributed Monies	-	-	-	-
OPWC Loans Payable	-	-	-	-
OWDA Loans Payable	-	-	-	-
General Obligation Bonds Payable	-	-	-	-
Special Assessment Debt with Governmental Commitment	-	-	-	-
<b>Total Liabilities</b>	<b>19,359,819</b>	<b>69,241,900</b>	<b>5,225,379</b>	<b>218,609</b>
<b>Fund Equity and Other Credits:</b>				
Investment in General Fixed Assets	-	-	-	-
Contributed Capital:				
Intergovernmental	-	-	-	-
Retained Earnings:				
Unreserved	-	-	-	-
Fund Balance:				
Reserved for Encumbrances	1,547,789	8,884,488	-	471,572
Reserved for Debt Service Principal	-	-	322,368	-
Reserved for Loan Guarantee	-	1,621,541	-	-
Reserved for Unclaimed Monies	549,043	-	-	-
Restricted	-	-	-	-
Unreserved, Undesignated	14,133,520	46,748,865	-	8,940,095
<b>Total Fund Equity and Other Credits</b>	<b>16,230,352</b>	<b>57,254,894</b>	<b>322,368</b>	<b>9,411,667</b>
<b>Total Liabilities, Fund Equity and Other Credits</b>	<b>\$ 35,590,171</b>	<b>\$ 126,496,794</b>	<b>\$ 5,547,747</b>	<b>\$ 9,630,276</b>

See accompanying notes to the general purpose financial statements

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Units	Totals (Memorandum Only) Reporting Entity
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-Term Obligations	Primary Government		
\$ 159,850	\$ 11,679	\$ -	\$ -	\$ -	\$ 5,671,473	\$ 305,940	\$ 5,977,413
266,436	-	-	-	-	877,553	-	877,553
198,541	-	-	-	-	5,397,505	39,800	5,437,305
277,669	-	-	-	5,839,372	6,646,162	-	6,646,162
120,152	-	-	-	-	365,930	-	365,930
42,217	-	2,417,085	-	-	2,968,844	-	2,968,844
782,395	140,361	309,811,718	-	2,558,424	314,500,855	6,283	314,507,138
-	-	-	-	-	80,243,284	35,000	80,278,284
-	-	2,508,291	-	-	2,508,291	-	2,508,291
1,380,000	-	-	-	-	1,380,000	-	1,380,000
-	3,686,585	-	-	-	3,686,585	-	3,686,585
-	-	-	-	-	-	100,000	100,000
4,986	-	-	-	479,071	484,057	-	484,057
-	-	9,334,545	-	-	9,334,545	-	9,334,545
948,889	-	-	-	-	948,889	-	948,889
18,374,576	-	-	-	-	18,374,576	-	18,374,576
18,423,000	-	-	-	-	18,423,000	-	18,423,000
-	-	-	-	3,278,214	3,278,214	-	3,278,214
<u>40,978,711</u>	<u>3,838,625</u>	<u>324,071,639</u>	-	<u>12,155,081</u>	<u>475,089,763</u>	<u>487,023</u>	<u>475,576,786</u>
-	-	-	79,528,453	-	79,528,453	-	79,528,453
42,375,500	-	-	-	-	42,375,500	-	42,375,500
44,121,838	10,050,868	-	-	-	54,172,706	1,934,622	56,107,328
-	-	-	-	-	10,903,849	-	10,903,849
-	-	-	-	-	322,368	-	322,368
-	-	-	-	-	1,621,541	-	1,621,541
-	-	-	-	-	549,043	-	549,043
-	-	-	-	-	-	104,554	104,554
-	-	416,532	-	-	70,239,012	1,234,758	71,473,770
<u>86,497,338</u>	<u>10,050,868</u>	<u>416,532</u>	<u>79,528,453</u>	-	<u>259,712,472</u>	<u>3,273,934</u>	<u>262,986,406</u>
<u>\$ 127,476,049</u>	<u>\$ 13,889,493</u>	<u>\$ 324,488,171</u>	<u>\$ 79,528,453</u>	<u>\$ 12,155,081</u>	<u>\$ 734,802,235</u>	<u>\$ 3,760,957</u>	<u>\$ 738,563,192</u>

# STARK COUNTY, OHIO

Combined Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental Fund Types and Expendable Trust Funds

For the Year Ended December 31, 2001

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Revenues:</b>				
Property and Other Local Taxes	\$ 12,505,898	\$ 29,734,388	\$ -	\$ -
Sales Tax	30,712	1,199,575	-	-
Charges for Services	12,675,471	8,035,500	-	-
Licenses and Permits	60,700	2,325	-	-
Fines and Forfeitures	746,256	282,344	-	-
Intergovernmental	9,610,784	118,882,543	-	472,165
Special Assessments	-	2,150	523,667	-
Interest	7,278,328	182,196	-	-
Rent	467,947	5,419	-	-
Other	1,649,611	2,418,800	-	131,300
<b>Total Revenues</b>	<u>45,025,707</u>	<u>160,745,240</u>	<u>523,667</u>	<u>603,465</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	14,069,643	3,207,332	-	-
Judicial	9,097,380	3,558,554	-	-
Public Safety	16,775,793	3,442,691	-	-
Public Works	495,340	14,820,573	-	-
Health	478	59,847,821	-	-
Human Services	757,218	66,255,375	-	-
Other	1,310,711	-	-	-
Capital Outlay	-	-	-	1,997,036
Intergovernmental	6,444,825	3,556,864	-	-
Debt Service:				
Principal Retirement	336,112	5,393	310,312	-
Interest and Fiscal Charges	33,492	691	222,038	-
<b>Total Expenditures</b>	<u>49,320,992</u>	<u>154,695,294</u>	<u>532,350</u>	<u>1,997,036</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(4,295,285)</u>	<u>6,049,946</u>	<u>(8,683)</u>	<u>(1,393,571)</u>
<b>Other Financing Sources (Uses):</b>				
Operating Transfers - In	11,885	3,696	-	632,500
Proceeds from Sale of Fixed Assets	-	56,798	-	-
Inception of Capital Lease	40,027	31,165	-	-
Operating Transfers - Out	(109,697)	(626,884)	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(57,785)</u>	<u>(535,225)</u>	<u>-</u>	<u>632,500</u>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<u>(4,353,070)</u>	<u>5,514,721</u>	<u>(8,683)</u>	<u>(761,071)</u>
<b>Fund Balances at Beginning of Year, as Restated (Note 17)</b>	20,946,239	53,096,501	331,051	10,172,738
Decrease in Reserve for Inventory	(362,817)	(1,356,328)	-	-
<b>Fund Balances End of Year</b>	<u>\$ 16,230,352</u>	<u>\$ 57,254,894</u>	<u>\$ 322,368</u>	<u>\$ 9,411,667</u>

See accompanying notes to the general purpose financial statements

<u>Fiduciary Fund Type</u>	<u>Totals (Memorandum Only)</u>
<u>Expendable Trust</u>	
\$ -	\$ 42,240,286
-	1,230,287
-	20,710,971
-	63,025
-	1,028,600
\$ -	128,965,492
-	525,817
87	7,460,611
-	473,366
<u>414,255</u>	<u>4,613,966</u>
<u>414,342</u>	<u>207,312,421</u>
-	17,276,975
-	12,655,934
-	20,218,484
-	15,315,913
-	59,848,299
-	67,012,593
-	1,310,711
-	1,997,036
-	10,001,689
-	651,817
-	<u>256,221</u>
-	<u>206,545,672</u>
<u>414,342</u>	<u>766,749</u>
-	648,081
-	56,798
-	71,192
-	<u>(736,581)</u>
-	<u>39,490</u>
<u>414,342</u>	<u>806,239</u>
2,190	84,548,719
-	<u>(1,719,145)</u>
<u>\$ 416,532</u>	<u>\$ 83,635,813</u>

# STARK COUNTY, OHIO

Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual (Non-GAAP Basis)  
 All Governmental Fund Types and Expendable Trust Funds  
 For the Year Ended December 31, 2001

	General Fund		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$ 12,517,470	\$ 12,505,898	\$ (11,572)
Sales Tax	35,057	35,057	-
Charges for Services	12,449,947	12,631,306	181,359
Licenses and Permits	62,000	62,070	70
Fines and Forfeitures	426,500	424,395	(2,105)
Intergovernmental	9,691,790	9,993,584	301,794
Special Assessments	-	-	-
Interest	6,706,000	7,081,021	375,021
Rentals	-	467,947	467,947
Other	2,881,932	1,714,651	(1,167,281)
<b>Total Revenues</b>	<u>44,770,696</u>	<u>44,915,929</u>	<u>145,233</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive	17,451,602	15,594,929	1,856,673
Judicial	9,870,341	9,413,675	456,666
Public Safety	18,753,173	18,030,158	723,015
Public Works	1,725,390	830,440	894,950
Health	-	-	-
Human Services	845,440	803,593	41,847
Other	2,868,785	1,519,267	1,349,518
Capital Outlay	-	-	-
Intergovernmental	6,444,825	6,444,825	-
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	5,044	4,182	862
<b>Total Expenditures</b>	<u>57,964,600</u>	<u>52,641,069</u>	<u>5,323,531</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(13,193,904)</u>	<u>(7,725,140)</u>	<u>5,468,764</u>
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets	-	-	-
Advances - In	90,000	80,408	(9,592)
Advances - Out	(80,408)	(80,408)	-
Operating Transfers - In	11,885	11,885	-
Operating Transfers - Out	(275,298)	(109,697)	165,601
<b>Total Other Financing Sources (Uses)</b>	<u>(253,821)</u>	<u>(97,812)</u>	<u>156,009</u>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<u>(13,447,725)</u>	<u>(7,822,952)</u>	<u>5,624,773</u>
<b>Fund Balances Beginning of Year, as Restated (Note 17)</b>	8,893,866	8,893,866	-
<b>Prior Year Encumbrances Appropriated</b>	11,900,441	11,900,441	-
<b>Fund Balances End of Year</b>	<u>\$ 7,346,582</u>	<u>\$ 12,971,355</u>	<u>\$ 5,624,773</u>

See accompanying notes to the general purpose financial statements

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ 28,853,344	\$ 29,734,388	\$ 881,044	\$ -	\$ -	\$ -
1,150,000	1,199,589	49,589	-	-	-
9,276,414	7,966,756	(1,309,658)	-	-	-
500	2,325	1,825	-	-	-
220,761	284,218	63,457	-	-	-
138,482,956	120,138,756	(18,344,200)	-	-	-
10,000	2,150	(7,850)	500,000	498,355	(1,645)
221,464	188,418	(33,046)	-	-	-
-	5,419	5,419	-	-	-
<u>671,776</u>	<u>2,452,462</u>	<u>1,780,686</u>	-	-	-
<u>178,887,215</u>	<u>161,974,481</u>	<u>(16,912,734)</u>	<u>500,000</u>	<u>498,355</u>	<u>(1,645)</u>
7,032,961	3,331,301	3,701,660	-	-	-
6,938,369	4,426,753	2,511,616	-	-	-
6,427,940	3,851,281	2,576,659	-	-	-
22,393,137	17,567,813	4,825,324	-	-	-
74,115,892	63,519,813	10,596,079	-	-	-
79,140,849	73,692,631	5,448,218	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,509,145	3,667,665	2,841,480	-	-	-
25,000	-	25,000	608,750	285,000	323,750
-	-	-	<u>222,301</u>	<u>222,301</u>	-
<u>202,583,293</u>	<u>170,057,257</u>	<u>32,526,036</u>	<u>831,051</u>	<u>507,301</u>	<u>323,750</u>
<u>(23,696,078)</u>	<u>(8,082,776)</u>	<u>15,613,302</u>	<u>(331,051)</u>	<u>(8,946)</u>	<u>322,105</u>
9,500	56,798	47,298	-	-	-
80,408	80,408	-	-	-	-
(80,408)	(80,408)	-	-	-	-
-	3,696	3,696	-	-	-
<u>(651,294)</u>	<u>(626,885)</u>	<u>24,409</u>	-	-	-
<u>(641,794)</u>	<u>(566,391)</u>	<u>75,403</u>	-	-	-
(24,337,872)	(8,649,167)	15,688,705	(331,051)	(8,946)	322,105
18,574,666	18,574,666	-	298,376	298,376	-
<u>23,162,323</u>	<u>23,162,323</u>	-	<u>32,675</u>	<u>32,675</u>	-
<u>\$ 17,399,117</u>	<u>\$ 33,087,822</u>	<u>\$ 15,688,705</u>	<u>\$ -</u>	<u>\$ 322,105</u>	<u>\$ 322,105</u>

(continued)

# STARK COUNTY, OHIO

Combined Statement of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual (Non-GAAP Basis)  
 All Governmental Fund Types and Expendable Trust Funds (continued)  
 For the Year Ended December 31, 2001

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$ -	\$ -	\$ -
Sales Tax	-	-	-
Charges for Services	-	-	-
Licenses and Permits	-	-	-
Fines and Forfeitures	-	-	-
Intergovernmental	418,092	472,165	54,073
Special Assessments	-	-	-
Interest	-	-	-
Rentals	-	-	-
Other	107,000	131,300	24,300
<b>Total Revenues</b>	<u>525,092</u>	<u>603,465</u>	<u>78,373</u>
<b>Expenditures:</b>			
Current:			
General Government:			
Legislative and Executive	-	-	-
Judicial	-	-	-
Public Safety	-	-	-
Public Works	-	-	-
Health	-	-	-
Human Services	-	-	-
Other	-	-	-
Capital Outlay	3,260,364	2,539,758	720,606
Intergovernmental	-	-	-
Debt Service:			
Principal Retirement	-	-	-
Interest and Fiscal Charges	-	-	-
<b>Total Expenditures</b>	<u>3,260,364</u>	<u>2,539,758</u>	<u>720,606</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(2,735,272)</u>	<u>(1,936,293)</u>	<u>798,979</u>
<b>Other Financing Sources (Uses):</b>			
Sale of Fixed Assets	-	-	-
Advances - In	-	-	-
Advances - Out	-	-	-
Operating Transfers - In	615,000	632,500	17,500
Operating Transfers - Out	(180,000)	-	180,000
<b>Total Other Financing Sources (Uses)</b>	<u>435,000</u>	<u>632,500</u>	<u>197,500</u>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	<u>(2,300,272)</u>	<u>(1,303,793)</u>	<u>996,479</u>
<b>Fund Balances (Deficit) Beginning of Year, as Restated (Note 17)</b>	9,247,612	9,247,612	-
<i>Prior Year Encumbrances Appropriated</i>	996,276	996,276	-
<b>Fund Balances End of Year</b>	<u>\$ 7,943,616</u>	<u>\$ 8,940,095</u>	<u>\$ 996,479</u>

See accompanying notes to the general purpose financial statements

Expendable Trust Funds			Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ 41,370,814	\$ 42,240,286	\$ 869,472
-	-	-	1,185,057	1,234,646	49,589
-	-	-	21,726,361	20,598,062	(1,128,299)
-	-	-	62,500	64,395	1,895
-	-	-	647,261	708,613	61,352
-	-	-	148,592,838	130,604,505	(17,988,333)
-	-	-	510,000	500,505	(9,495)
-	-	-	6,927,464	7,269,439	341,975
-	-	-	-	473,366	473,366
-	414,255	414,255	3,660,708	4,712,668	1,051,960
-	414,255	414,255	224,683,003	208,406,485	(16,276,518)
-	-	-	24,484,563	18,926,230	5,558,333
-	-	-	16,808,710	13,840,428	2,968,282
-	-	-	25,181,113	21,881,439	3,299,674
-	-	-	24,118,527	18,398,253	5,720,274
-	-	-	74,115,892	63,519,813	10,596,079
-	-	-	79,986,289	74,496,224	5,490,065
-	-	-	2,868,785	1,519,267	1,349,518
-	-	-	3,260,364	2,539,758	720,606
-	-	-	12,953,970	10,112,490	2,841,480
-	-	-	633,750	285,000	348,750
-	-	-	227,345	226,483	862
-	-	-	264,639,308	225,745,385	38,893,923
-	414,255	414,255	(39,956,305)	(17,338,900)	22,617,405
-	-	-	9,500	56,798	47,298
-	-	-	170,408	160,816	(9,592)
-	-	-	(160,816)	(160,816)	-
-	-	-	626,885	648,081	21,196
-	-	-	(1,106,592)	(736,582)	370,010
-	-	-	(460,615)	(31,703)	428,912
-	414,255	414,255	(40,416,920)	(17,370,603)	23,046,317
2,190	2,190	-	37,016,710	37,016,710	-
-	-	-	36,091,715	36,091,715	-
\$ 2,190	\$ 416,445	\$ 414,255	\$ 32,691,505	\$ 55,737,822	\$ 23,046,317

# STARK COUNTY, OHIO

Combined Statement of Revenues, Expenses and Changes in Fund Equity

All Proprietary Fund Types and All Similar Discretely Presented Component Units

For the Year Ended December 31, 2001

	Proprietary Fund Types		Totals	Component	Totals
	Enterprise	Internal Service	(Memorandum		(Memorandum
			Only)		Reporting
			Primary	Units	Entity
			Government		
<b>Operating Revenues:</b>					
Charges for Services	\$ 15,374,030	\$ 5,813,003	\$ 21,187,033	\$ 885,460	\$ 22,072,493
Rental Income	-	-	-	63,756	63,756
Other	119,245	-	119,245	13,750	132,995
Special Assessments	<u>136,475</u>	<u>-</u>	<u>136,475</u>	<u>-</u>	<u>136,475</u>
<b>Total Operating Revenues</b>	<u>15,629,750</u>	<u>5,813,003</u>	<u>21,442,753</u>	<u>962,966</u>	<u>22,405,719</u>
<b>Operating Expenses:</b>					
Personal Services	3,866,523	82,309	3,948,832	-	3,948,832
Contractual Services	5,909,045	191,057	6,100,102	848,389	6,948,491
Materials and Supplies	1,253,947	-	1,253,947	95	1,254,042
Claims and Judgments	-	6,824,996	6,824,996	-	6,824,996
Depreciation	3,035,448	-	3,035,448	9,813	3,045,261
Other	<u>171,411</u>	<u>88,784</u>	<u>260,195</u>	<u>279</u>	<u>260,474</u>
<b>Total Operating Expenses</b>	<u>14,236,374</u>	<u>7,187,146</u>	<u>21,423,520</u>	<u>858,576</u>	<u>22,282,096</u>
<b>Operating Income (Loss)</b>	<u>1,393,376</u>	<u>(1,374,143)</u>	<u>19,233</u>	<u>104,390</u>	<u>123,623</u>
<b>Non-Operating Revenues (Expenses):</b>					
Interest	421,208	-	421,208	16,601	437,809
Grants	18,883	-	18,883	450,552	469,435
Contributions	4,168,404	-	4,168,404	-	4,168,404
Other	-	-	-	235,313	235,313
Interest and Fiscal Charges	(1,993,816)	-	(1,993,816)	(3,250)	(1,997,066)
Loss on Sale of Fixed Assets	<u>(159,502)</u>	<u>-</u>	<u>(159,502)</u>	<u>-</u>	<u>(159,502)</u>
<b>Total Non-Operating Revenues (Expenses)</b>	<u>2,455,177</u>	<u>-</u>	<u>2,455,177</u>	<u>699,216</u>	<u>3,154,393</u>
<b>Income (Loss) Before Operating Transfers</b>	<u>3,848,553</u>	<u>(1,374,143)</u>	<u>2,474,410</u>	<u>803,606</u>	<u>3,278,016</u>
Operating Transfers In	-	<u>88,500</u>	<u>88,500</u>	-	<u>88,500</u>
<b>Net Income (Loss)</b>	<u>3,848,553</u>	<u>(1,285,643)</u>	<u>2,562,910</u>	<u>803,606</u>	<u>3,366,516</u>
<b>Retained Earnings Beginning of Year, as Restated (Note 17)</b>					
	40,273,285	11,336,511	51,609,796	1,131,016	52,740,812
<b>Retained Earnings End of Year</b>	<u>44,121,838</u>	<u>10,050,868</u>	<u>54,172,706</u>	<u>1,934,622</u>	<u>56,107,328</u>
<b>Contributed Capital Beginning of Year</b>	42,375,500	-	42,375,500	-	42,375,500
<b>Contributed Capital End of Year</b>	<u>42,375,500</u>	<u>-</u>	<u>42,375,500</u>	<u>-</u>	<u>42,375,500</u>
<b>Total Fund Equity End of Year</b>	<u>\$ 86,497,338</u>	<u>\$ 10,050,868</u>	<u>\$ 96,548,206</u>	<u>\$ 1,934,622</u>	<u>\$ 98,482,828</u>

See accompanying notes to the general purpose financial statements

# STARK COUNTY, OHIO

Statement of Support and Revenues,

Expenses and Changes in Fund Balance

The Workshops, Incorporated - Discretely Presented Component Unit

For the Year Ended December 31, 2001

	<u>The Workshops, Incorporated</u>
<b>Support and Revenues:</b>	
Sales	\$ 1,891,700
Interest	32,519
Contributions	9,480
In-Kind Contributions	324,424
Other Income	98
Grants	<u>100,000</u>
<b>Total Support and Revenues</b>	<u>2,358,221</u>
<b>Expenses:</b>	
Program Services:	
Rehabilitation and Training	1,778,130
Supporting Services:	
General and Administration	<u>529,727</u>
<b>Total Expenses</b>	<u>2,307,857</u>
<b>Excess of Support and Revenues Over Expenses</b>	50,364
<b>Fund Balance Beginning of Year</b>	<u>1,288,948</u>
<b>Fund Balance End of Year</b>	<u>\$ 1,339,312</u>

See accompanying notes to the general purpose financial statements

# STARK COUNTY, OHIO

## Combined Statement of Cash Flows

### All Proprietary Fund Types and Discretely Presented Component Units

For the Year Ended December 31, 2001

	Proprietary Fund Types		Totals (Memorandum Only)		Totals (Memorandum Only)
	Enterprise	Internal Service	Primary Government	Component Units	Reporting Entity
<b><i>Increase (Decrease) in Cash and Cash Equivalents</i></b>					
<b><i>Cash Flows from Operating Activities:</i></b>					
Cash Received from Quasi-External Transactions with Other Funds	\$ -	\$ 7,059,192	\$ 7,059,192	\$ -	\$ 7,059,192
Cash Received from Customers	15,825,812	-	15,825,812	2,913,453	18,739,265
Cash Payments to Suppliers for Goods and Services	(6,951,570)	-	(6,951,570)	(1,889,847)	(8,841,417)
Cash Payments for Employee Services and Benefits	(3,671,267)	-	(3,671,267)	(693,497)	(4,364,764)
Cash Payments for Contractual Services	-	(287,563)	(287,563)	-	(287,563)
Cash Received from Other Revenues	110,731	-	110,731	77,506	188,237
Cash Payments for Employee Benefits	-	(82,309)	(82,309)	-	(82,309)
Cash Payments for Claims	-	(7,313,523)	(7,313,523)	-	(7,313,523)
Cash Payments for Other Operating Expenses	<u>(205,862)</u>	<u>-</u>	<u>(205,862)</u>	<u>-</u>	<u>(205,862)</u>
<b><i>Net Cash Provided by (Used for) Operating Activities</i></b>	<b><u>5,107,844</u></b>	<b><u>(624,203)</u></b>	<b><u>4,483,641</u></b>	<b><u>407,615</u></b>	<b><u>4,891,256</u></b>
<b><i>Cash Flows from Noncapital Financing Activities:</i></b>					
Transfers In	-	88,500	88,500	-	88,500
Cash Received from Operating Grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>350,506</u>	<u>350,506</u>
<b><i>Net Cash Provided by Noncapital Financing Activities</i></b>	<b><u>-</u></b>	<b><u>88,500</u></b>	<b><u>88,500</u></b>	<b><u>350,506</u></b>	<b><u>439,006</u></b>
<b><i>Cash Flows from Capital and Related Financing Activities:</i></b>					
Acquisition of Fixed Assets	(3,636,244)	-	(3,636,244)	(12,851)	(3,649,095)
Capital Grants	18,883	-	18,883	-	18,883
Interest Paid on CIC Loans	-	-	-	(3,250)	(3,250)
Proceeds of Notes	1,380,000	-	1,380,000	-	1,380,000
Principal Paid on General Obligation Bonds	(739,000)	-	(739,000)	-	(739,000)
Interest Paid on General Obligation Bonds	(1,081,463)	-	(1,081,463)	-	(1,081,463)
Principal Paid on Notes	(1,390,000)	-	(1,390,000)	-	(1,390,000)
Interest Paid on Notes	(80,040)	-	(80,040)	-	(80,040)
Principal Paid on OPWC Loan	(66,252)	-	(66,252)	-	(66,252)
Principal Paid on OWDA Loans	(695,115)	-	(695,115)	-	(695,115)
Interest Paid on OWDA Loans	(832,276)	-	(832,276)	-	(832,276)
Principal Paid on Capital Leases	(325)	-	(325)	-	(325)
Interest Paid on Capital Leases	(38)	-	(38)	-	(38)
Inception of Capital Lease	5,311	-	5,311	-	5,311
Proceeds of Fire Damage	<u>-</u>	<u>-</u>	<u>-</u>	<u>876,000</u>	<u>876,000</u>
<b><i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i></b>	<b><u>(7,116,559)</u></b>	<b><u>-</u></b>	<b><u>(7,116,559)</u></b>	<b><u>859,899</u></b>	<b><u>(6,256,660)</u></b>
<b><i>Cash Flows from Investing Activities:</i></b>					
Interest	421,208	-	421,208	49,120	470,328
Proceeds from Sale of Investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>209,532</u>	<u>209,532</u>
<b><i>Net Cash Provided by Investing Activities</i></b>	<b><u>421,208</u></b>	<b><u>-</u></b>	<b><u>421,208</u></b>	<b><u>258,652</u></b>	<b><u>679,860</u></b>
<b><i>Net Increase (Decrease) in Cash and Cash Equivalents</i></b>	<b>(1,587,507)</b>	<b>(535,703)</b>	<b>(2,123,210)</b>	<b>1,876,672</b>	<b>(246,538)</b>
<b><i>Cash and Cash Equivalents Beginning of Year, as Restated</i></b>	<b><u>18,347,062</u></b>	<b><u>13,990,779</u></b>	<b><u>32,337,841</u></b>	<b><u>1,183,622</u></b>	<b><u>33,521,463</u></b>
<b><i>Cash and Cash Equivalents End of Year</i></b>	<b><u>\$ 16,759,555</u></b>	<b><u>\$ 13,455,076</u></b>	<b><u>\$ 30,214,631</u></b>	<b><u>\$ 3,060,294</u></b>	<b><u>\$ 33,274,925</u></b>

# STARK COUNTY, OHIO

## Combined Statement of Cash Flows

All Proprietary Fund Types and Discretely Presented Component Units (continued)

For the Year Ended December 31, 2001

	Proprietary Fund Types		Totals	Totals	
	Enterprise	Internal Service	(Memorandum	(Memorandum	
			Only)	Reporting	Only)
		Primary	Component	Reporting	Entity
		Government	Units	Entity	
<b>Reconciliation of Operating Income (Loss)/Excess of Revenues Under Expenses to Net Cash Provided by Operating Activities:</b>					
Operating Income (Loss)/Excess of Revenues Under Expenses	\$ 1,393,376	\$ (1,374,143)	\$ 19,233	\$ 154,754	\$ 173,987
<b>Adjustments to Reconcile Operating Income (Loss)/Excess of Revenues Under Expenses to Net Cash Provided by Operating Activities:</b>					
Depreciation Expense	3,035,448	-	3,035,448	95,726	3,131,174
Interest	-	-	-	(32,519)	(32,519)
(Increase) Decrease in Assets:					
Accounts Receivable	(132,069)	41,438	(90,631)	26,519	(64,112)
Due from Other Funds	(5,842)	299,554	293,712	-	293,712
Intergovernmental Receivable		905,197	905,197	-	905,197
Interfund Receivable	29,500		29,500		29,500
Material and Supplies Inventory	19,132	-	19,132	(2,113)	17,019
Prepaid Items	-	-	-	(3,173)	(3,173)
Special Assessments Receivable	358,337	-	358,337	-	358,337
Increase (Decrease) in Liabilities:					
Accounts Payable	(8,141)	(7,722)	(15,863)	159,532	143,669
Contracts Payable	262,001	-	262,001	-	262,001
Accrued Wages and Benefits	21,134	-	21,134	8,889	30,023
Compensated Absences Payable	127,139	-	127,139	-	127,139
Retainage Payable	62,175	-	62,175	-	62,175
Interfund Payable	(29,500)	-	(29,500)	-	(29,500)
Due to Other Funds	(741)	-	(741)	-	(741)
Intergovernmental Payable	(24,105)	140,361	116,256	-	116,256
Claims Payable	-	(628,888)	(628,888)	-	(628,888)
<b>Total Adjustments</b>	<u>3,714,468</u>	<u>749,940</u>	<u>4,464,408</u>	<u>252,861</u>	<u>4,717,269</u>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>\$ 5,107,844</u>	<u>\$ (624,203)</u>	<u>\$ 4,483,641</u>	<u>\$ 407,615</u>	<u>\$ 4,891,256</u>

### Non-Cash Capital Financing Activities:

Developers during the year donated \$3,713,354 of sewer lines to the sewer fund.

Developers during the year donated \$455,050 of water lines to the water fund.

See accompanying notes to the general purpose financial statements

# STARK COUNTY, OHIO

Combining Balance Sheet

All Discretely Presented Component Units

December 31, 2001

	Stark County Transportation Improvement District	Stark County Port Authority	The Workshops, Incorporated	Total Component Units
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$ 1,023,233	\$ 1,044,328	\$ 992,733	\$ 3,060,294
Receivables:				
Accounts	-	-	240,606	240,606
Intergovernmental Receivable	100,046	-	-	100,046
Materials and Supplies Inventory	-	-	86,886	86,886
Prepaid Items	<u>-</u>	<u>-</u>	<u>11,571</u>	<u>11,571</u>
<b>Total Current Assets</b>	<u>1,123,279</u>	<u>1,044,328</u>	<u>1,331,796</u>	<u>3,499,403</u>
Fixed Assets (net of Accumulated Depreciation)	<u>-</u>	<u>157,000</u>	<u>104,554</u>	<u>261,554</u>
<b>Total Assets</b>	<u>\$ 1,123,279</u>	<u>\$ 1,201,328</u>	<u>\$ 1,436,350</u>	<u>\$ 3,760,957</u>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	\$ 240,300	\$ 49,685	\$ 15,955	\$ 305,940
Accrued Wages	-	-	39,800	39,800
Intergovernmental Payable	-	-	6,283	6,283
Deferred Revenue	<u>-</u>	<u>-</u>	<u>35,000</u>	<u>35,000</u>
<b>Total Current Liabilities</b>	<u>240,300</u>	<u>49,685</u>	<u>97,038</u>	<u>387,023</u>
CIC Loans Payable	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
<b>Total Liabilities</b>	<u>240,300</u>	<u>149,685</u>	<u>97,038</u>	<u>487,023</u>
<b>Fund Equity:</b>				
Retained Earnings:				
Unreserved	882,979	1,051,643	-	1,934,622
Fund Balance:				
Unreserved:				
Restricted	-	-	104,554	104,554
Undesignated	<u>-</u>	<u>-</u>	<u>1,234,758</u>	<u>1,234,758</u>
<b>Total Fund Equity</b>	<u>882,979</u>	<u>1,051,643</u>	<u>1,339,312</u>	<u>3,273,934</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 1,123,279</u>	<u>\$ 1,201,328</u>	<u>\$ 1,436,350</u>	<u>\$ 3,760,957</u>

See accompanying notes to the general purpose financial statements

# STARK COUNTY, OHIO

Combining Statement of Revenues,

Expenses and Changes in Retained Earnings

All Similar Proprietary Discretely Presented Component Units

For the Year Ended December 31, 2001

	Stark County Transportation Improvement District	Stark County Port Authority	Totals
<b>Operating Revenues:</b>			
Charges for Services	\$ 845,258	\$ 40,202	\$ 885,460
Rental Income	-	63,756	63,756
Other	-	13,750	13,750
<b>Total Operating Revenues</b>	<u>845,258</u>	<u>117,708</u>	<u>962,966</u>
<b>Operating Expenses:</b>			
Contractual Services	591,343	257,046	848,389
Materials and Supplies	95	-	95
Depreciation	-	9,813	9,813
Other Operating Expenses	279	-	279
<b>Total Operating Expenses</b>	<u>591,717</u>	<u>266,859</u>	<u>858,576</u>
<b>Operating Income (Loss)</b>	<u>253,541</u>	<u>(149,151)</u>	<u>104,390</u>
<b>Non-Operating Revenues (Expenses):</b>			
Interest	9,922	6,679	16,601
Grants	400,552	50,000	450,552
Net Proceeds of Fire Damage	-	235,313	235,313
Interest and Fiscal Charges	-	(3,250)	(3,250)
<b>Total Non-Operating Revenues (Expenses)</b>	<u>410,474</u>	<u>288,742</u>	<u>699,216</u>
<b>Net Income</b>	<u>664,015</u>	<u>139,591</u>	<u>803,606</u>
<b>Retained Earnings Beginning of Year</b>	<u>218,964</u>	<u>912,052</u>	<u>1,131,016</u>
<b>Retained Earnings End of Year</b>	<u>\$ 882,979</u>	<u>\$ 1,051,643</u>	<u>\$ 1,934,622</u>

See accompanying notes to the general purpose financial statements

# STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Discretely Presented Component Units

For the Year Ended December 31, 2001

	Stark County Transportation Improvement District	Stark County Port Authority	The Workshops, Incorporated	Total Component Units
<b>Increase in Cash and Cash Equivalents:</b>				
<b>Cash Flows from Operating Activities:</b>				
Cash Received from Customers	\$ 845,258	\$ 40,202	\$ 2,027,993	\$ 2,913,453
Cash Payments to Suppliers for Goods and Services	(438,194)	(240,361)	(1,211,292)	(1,889,847)
Cash Received from Other Revenues	-	77,506	-	77,506
Cash Payments for Employee Services and Benefits	-	-	(693,497)	(693,497)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>407,064</u>	<u>(122,653)</u>	<u>123,204</u>	<u>407,615</u>
<b>Cash Flows from Noncapital Financing Activities:</b>				
Operating Grants	300,506	50,000	-	350,506
<b>Cash Flows from Capital and Related Financing Activities:</b>				
Acquisition of Fixed Assets	-	-	(12,851)	(12,851)
Interest Paid on CIC Loans	-	(3,250)	-	(3,250)
Proceeds of Fire Damage	-	876,000	-	876,000
<b>Net Cash Provided by (Used for) Capital and Related Financing Activities</b>	<u>-</u>	<u>872,750</u>	<u>(12,851)</u>	<u>859,899</u>
<b>Cash Flows from Investing Activities:</b>				
Interest	9,922	6,679	32,519	49,120
Proceeds from Sale of Investments	-	-	209,532	209,532
<b>Net Cash Provided by Investing Activities</b>	<u>9,922</u>	<u>6,679</u>	<u>242,051</u>	<u>258,652</u>
<b>Net Increase in Cash and Cash Equivalents</b>	717,492	806,776	352,404	1,876,672
<b>Cash and Cash Equivalents Beginning of Year</b>	<u>305,741</u>	<u>237,552</u>	<u>640,329</u>	<u>1,183,622</u>
<b>Cash and Cash Equivalents End of Year</b>	<u>\$ 1,023,233</u>	<u>\$ 1,044,328</u>	<u>\$ 992,733</u>	<u>\$ 3,060,294</u>
<b>Reconciliation of Operating Income (Loss)/Excess of Revenues Over Expenses to Net Cash Provided by (Used for) Operating Activities:</b>				
<b>Operating Income (Loss)/Excess of Revenues Over Expenses</b>	\$ 253,541	\$ (149,151)	\$ 50,364	\$ 154,754
<b>Adjustments to Reconcile Operating Income (Loss)/Excess of Revenues Over Expenses to Net Cash Provided by (Used for) Operating Activities:</b>				
Depreciation Expense	-	9,813	85,913	95,726
Interest on Investments	-	-	(32,519)	(32,519)
(Increase) Decrease in Assets:				
Accounts Receivable	-	-	26,519	26,519
Materials and Supplies Inventory	-	-	(2,113)	(2,113)
Prepaid Items	-	-	(3,173)	(3,173)
Increase (Decrease) in Liabilities:				
Accounts Payable	153,523	16,685	(10,676)	159,532
Accrued Wages and Benefits	-	-	8,889	8,889
<b>Total Adjustments</b>	<u>153,523</u>	<u>26,498</u>	<u>72,840</u>	<u>252,861</u>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>\$ 407,064</u>	<u>\$ (122,653)</u>	<u>\$ 123,204</u>	<u>\$ 407,615</u>

See accompanying notes to the general purpose financial statements

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements  
December 31, 2001*

## **NOTE 1. THE COUNTY AND REPORTING ENTITY**

### *A. The County*

Stark County (County) operates as a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1808 and is governed by a board of three Commissioners elected by the voters of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are seven other elected administrative officials, each of whom is independent as set forth in Ohio Law. These officials are the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, and Treasurer. Also elected, to oversee the district's justice system, are five Common Pleas Court Judges, three Domestic Relations Court Judges, and one Probate Court Judge.

### *B. Reporting Entity*

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading.

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For the County, this includes the Department of Human Services, the Children's Services Board, the Board of Mental Retardation and Developmental Disabilities, the Board of Alcohol and Drug Addiction Services, the Board of Mental Health, Molly Stark Hospital and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes.

The following potential component units are not part of the County's reporting entity and are excluded from the accompanying financial statements. All are legally separate from the County. None are fiscally dependent on the County. The County is not financially responsible for any of these entities:

*Stark Metropolitan Housing Authority  
Stark County Educational Service Center  
Stark Development Board*

*Discretely Presented Component Units* The component units column in the combined financial statements identifies the financial data of the County's component units: The Workshops, Incorporated, the Stark County Transportation Improvement District and the Stark County Port Authority. These organizations are presented in Notes 26, 27, and 28 to the general purpose financial statements. They are reported separately to emphasize that they are legally separate from the County.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2001*

*The Workshops, Incorporated (Workshop)* - The Workshop is a legally separate, not-for-profit organization, served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Stark County Board of Mental Retardation and Developmental Disabilities, provides a comprehensive program of services, including employment for mentally retarded and developmentally disabled citizens. The Stark County Board of MRDD provides the Workshop with staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, various financial reporting, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of the County, the Workshop is reflected as a component unit of the County. Separately issued financial statements can be obtained from The Workshops Incorporated, 2950 Whipple Avenue, NW, Canton, Ohio 44708.

*The Stark County Transportation Improvement District (District)* - The District provides road and highway improvements within the County in conjunction with the Ohio Department of Transportation. Its board is appointed by the County Commissioners. The District is economically dependent on the County. Based on this relationship, the District is a component unit of the County. Separately issued financial statements can be obtained from the Stark County Transportation Improvement District, 110 Central Plaza South, Canton, Ohio 44702.

*The Stark County Port Authority (Authority)* - The Authority promotes economic development within the County. Its board is appointed by the County Commissioners. The Authority is economically dependent on the County. Based on this relationship, the Authority is a component unit of the County. Separately issued financial statements can be obtained from the Stark County Port Authority, 116 Cleveland Ave. NW, Suite 600, Canton, Ohio 44702.

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, or Related Organizations. These organizations are presented in Notes 20, 21 and 22 to the general purpose financial statements. These organizations are:

*Multi-County Juvenile Attention System*  
*Stark Council of Governments*  
*Stark County Regional Planning Commission*  
*Stark-Tuscarawas-Wayne Joint Solid Waste Management District*  
*Community Improvement Corporation of Stark County*  
*Akron-Canton Regional Airport*  
*Stark County Family Council*  
*Stark County Tax Incentive Review Council*  
*Northeast Ohio Trade and Economic Consortium*  
*Northeast Ohio Four County Regional Planning and Development Organization*  
*Stark Area Regional Transit Authority*  
*Northeast Ohio Network*  
*Stark Regional Community Corrections Center*  
*Stark County Public Library*  
*Stark County Park District*  
*Heartland East Administrative Services Center*

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements  
December 31, 2001*

As the custodian of public funds, the County Treasurer invests all public moneys held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the County serves as fiscal agent, but the organizations are not considered a part of the County. Accordingly, the activity of the following districts and agencies are presented as agency funds within the County's financial statements:

*Stark Council of Governments  
Stark County Health Department  
Stark County Regional Planning Commission  
Multi-County Juvenile Attention System  
Stark County Park District  
Stark Soil and Water Conservation District  
Stark Regional Community Corrections Center  
Stark County Family Council*

Information in the following notes to the general purpose financial statements relates in general to the primary government. Information related to the operation of the component units is specifically identified.

## **NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements. The more significant of the County's accounting policies are described below.

### *A. Basis of Presentation - Fund Accounting*

The County uses funds and account groups to report its financial position and the results of its operations. Fund accounting is designated to demonstrate legal compliance and to aid financial management by segregating transactions related to certain County functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

For financial statement presentation purposes, the various funds of the County are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

*Governmental Fund Types* Governmental funds are those through which most governmental functions typically are financed. The acquisition, use, and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2001

The following are the County's governmental fund types:

*General Fund* - The general fund is used to account for all financial resources of the County except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

*Special Revenue Funds* - Special revenue funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditure for specified purposes.

*Debt Service Funds* - Debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs and special assessment long-term debt principal, interest and related costs.

*Capital Projects Funds* - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or trust funds).

Proprietary Fund Types Proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following are the County's proprietary fund types:

*Enterprise Funds* - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

*Internal Service Funds* - Internal service funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Fiduciary Fund Types Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

*Expendable Trust Funds* - These funds are accounted for in essentially the same manner as governmental funds.

*Agency Funds* - These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Account Groups To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

*General Fixed Assets Account Group* - The general fixed assets account group is used to account for the general fixed assets of the County other than those accounted for in the proprietary funds.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2001*

*General Long-Term Obligations Account Group* - The general long-term obligations account group is used to account for all long-term obligations of the County, except those accounted for in the proprietary funds.

## *B. Measurement Focus and Basis of Accounting*

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and the expendable trust fund are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

All governmental fund types, the expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting. The full accrual basis of accounting is utilized for reporting purposes by the proprietary fund types.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the accounting period when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is sixty days after year end.

Nonexchange transactions, in which the County receives value without directly giving equal in return, include sales tax, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales tax is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied (See Note 5). Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available at year-end: earnings on investments, sales tax (see Note 6), federal and state grants and subsidies, and charges for current services. Major revenue sources not susceptible to accrual include licenses and permits, and fines and forfeitures, which are not considered measurable until received.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2001*

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In the subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 2001, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2002 operations, have been recorded as deferred revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are recorded in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

On the accrual basis of accounting, expenses are recognized when they are incurred. Unbilled service charges receivable are recognized as revenue at year end.

## *C. Budgetary Process*

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the Tax Budget, the Certificate of Estimated Resources, and the Appropriation Resolution, all of which are prepared on the budgetary basis of accounting. The Certificate of Estimated Resources and the Appropriations Resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. Budgetary information for the Workshops, Incorporated, the Stark County Transportation Improvement District and the Stark County Port Authority are not reported because they are not included in the entity for which the "appropriated budget" is adopted. The primary level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

Advances in and advances out are not required to be budgeted since they represent a temporary cash flow resource and are intended to be repaid.

*Tax Budget* A budget of estimated cash receipts and disbursements is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

*Estimated Resources* The County Budget Commission certifies its actions to the County by September 1. As part of this certification, the County receives the Official Certificate of Estimated Resources which states the projected receipts of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the Certificate of Estimated Resources. The revised budget then serves as the basis for the Annual Appropriation Measure. On or about January 1, the Certificate of Estimated Resources is amended to include any unencumbered balance from the preceding year. The Certificate may be further amended during the year if the County Auditor determines and the Budget Commission agrees that an estimate needs to be either increased or decreased. The amounts reported in the budgetary statement reflect the amounts in the final amended Official Certificate of Estimated Resources issued during 2001.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2001*

Appropriations A temporary appropriation resolution to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An Annual Appropriation Resolution must be passed by April 1 of each year for the period January 1 to December 31. The Appropriation Resolution fixes spending authority at the fund, department and object level. The Appropriation Resolution may be amended during the year, as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. During the year, several supplemental appropriation resolutions were legally enacted by the County Commissioners. However, the amounts of the increases were not significant. The budget figures which appear in the statements of budgetary comparisons represent the final appropriations amounts, including all amendments and modifications.

Encumbrances As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of moneys are encumbered and recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations at the fund, department and/or object level. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

Lapsing of Appropriations Unencumbered appropriations lapse at year end. Encumbered appropriations are carried forward to the succeeding fiscal year and are not reappropriated.

## *D. Cash and Cash Equivalents and Investments*

To improve cash management, cash received by the County is pooled in various bank accounts. Moneys for all funds, including proprietary funds, are maintained in these accounts or are temporarily used to purchase short-term investments. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "Cash and Cash Equivalents" on the Combined Balance Sheet.

During 2001, investments were limited to federal agency securities, manuscript bonds, money market, commercial paper, repurchase agreements and STAR Ohio. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts are reported at cost, for the County these include repurchase agreements and manuscript bonds.

The County has invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during fiscal year 2001. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investments could be sold for on December 31, 2001.

Following Ohio statutes, the County has, by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the general fund during fiscal year 2001 amounted to \$7,278,328, which includes \$6,477,712 assigned from other County funds.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2001*

The County utilizes a financial institution to service bonded debt as principal and interest payments come due and to hold retainage. The balance in these accounts are presented on the Combined Balance Sheet as "Cash and Cash Equivalents with Fiscal Agents." The County has segregated bank accounts for moneys held separate from the County treasury. These depository accounts are presented in the Combined Balance Sheet as "Cash and Cash Equivalents in Segregated Accounts" or "Investments in Segregated Accounts."

For purposes of the Combined Statement of Cash Flows and for presentation on the Combined Balance Sheet, investments of the cash management pool and investments with an original maturity of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

## *E. Inventories*

Inventories are valued at cost using the first-in, first-out method. The costs of inventory are recognized as expenditures/expenses when used in all funds. Inventory in governmental funds consists of expendable supplies held for consumption and inventory for proprietary funds consist of expendable supplies and are expensed when used.

## *F. Short-Term Receivables/Payables*

Receivables and payables resulting from transactions between funds for services provided or goods received and agency fund assets due to operating funds are classified as "Due from Other Funds" or "Due to Other Funds" on the combined balance sheet. Short-term interfund loans are classified as "Interfund Receivables/Payables."

## *G. Property, Plant, Equipment and Depreciation*

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction costs are reflected as expenditures in governmental funds and the related assets are recorded in the general fixed assets account group. Fixed assets utilized in the proprietary funds are capitalized in the respective fund. All fixed assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year.

Fixed asset values are stated at original cost. In cases where information supporting original costs was not practicably determinable, estimated historical costs were developed. For certain fixed assets, the estimates were calculated by indexing estimated current costs back to the estimated year of acquisition.

Donated fixed assets are recorded at their fair market values as of the date donated. The County has established a capitalization threshold for fixed assets at \$5,000 with the exception of land and buildings, as they were all listed regardless of cost.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fund fixed assets.

Public domain (infrastructure) general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized or reported, as these assets are immovable and of value only to the County.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2001

The County has elected not to record depreciation in the general fixed assets account group. Depreciation in the enterprise funds is determined by allocating the cost of fixed assets over the estimated useful lives of the assets on a straight-line basis. The estimated useful lives are as follows:

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<u>Description</u>	<u>Primary Government Estimated Lives</u>
<i>Buildings and Improvements</i>	<i>30 Years</i>
<i>Furniture, Fixtures and Equipment</i>	<i>5-15 Years</i>

---

Interest is capitalized on enterprise funds' assets acquired with tax exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 2001, interest costs capitalized on construction projects in the enterprise funds were not material.

## *H. Compensated Absences*

The liability for compensated absences is based on the provisions of Governmental Accounting Standards Board Statement No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. Sick leave benefits are accrued as a liability using the termination method. An accrual for sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "Compensated Absences Payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

## *I. Intergovernmental Revenues*

For governmental funds, intergovernmental revenues, such as grants awarded on a non-reimbursement basis, shared revenues, and entitlements, are recorded as intergovernmental receivables and revenues when measurable and available. Reimbursement-type grants are recorded as receivables and revenues when the related expenditures are incurred. Grants, entitlements or shared revenues received for proprietary fund operating purposes are recognized as non-operating revenues in the accounting period in which they are earned and become measurable. Such resources restricted for the construction of capital assets are recorded as non-operating contributions revenue.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements  
December 31, 2001*

## *J. Accrued and Long-Term Obligations*

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, claims and judgments, compensated absences, contractually required pension contributions and special termination benefits that will be paid from governmental funds are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than sixty days after year end are considered not to have been made with current available financial resources. Bonds and capital leases are reported as a liability of the general long-term obligations account group until due or until resources have been accumulated in the fund for payment early in the following year.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary funds.

Under Ohio law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of the debt liability among the appropriate funds, and the general long-term obligations account group, with principal and interest payments on matured general obligation long-term debt being reported in the debt service fund. To comply with GAAP reporting requirements, the County's debt retirement fund has been split among the appropriate funds and the account group. Debt service fund resources used to pay both principal and interest have been allocated accordingly.

## *K. Contributed Capital*

Historically, contributed capital represents resources provided from other funds of the County, other governments and private sources to enterprise funds that was not subject to repayment. These assets were recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings.

## *L. Reserves of Fund Equity and Designations*

The County records reservations for portions of fund equity which are legally segregated for a specific future use or which do not represent available, spendable resources and therefore are not available for appropriations for expenditures. Designated fund balances represent tentative plans for future use of financial resources. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund equity reserves have been established for encumbrances, debt service and loans (community development block grant moneys loaned to homeowners). Under Ohio law, unclaimed moneys are not available for appropriations until they have remained unclaimed for five years. These amounts are presented as reserved for unclaimed monies.

## *M. Interfund Transactions*

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements  
December 31, 2001*

## *N. Total Columns on General Purpose Financial Statements*

Total columns on the general purpose financial statements are captioned (Memorandum Only) to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data. When the title of a statement indicates that component units are included, two total columns are presented. The first is captioned Primary Government to indicate that only those activities that comprise the County's legal entity have been included. The second is captioned Reporting Entity and includes the activity and operations of the County's legally separate discretely presented component units (see Note 1). The total column on statements which do not include component units have no additional caption.

## *O. Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

## **NOTE 3. BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP basis), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual (Non-GAAP Basis) - All Governmental Fund Types and Expendable Trust Funds is presented on the budgetary basis to provide a meaningful comparison of actual results with the budget and to demonstrate compliance with state statute. The major differences between the budget basis and the GAAP Basis (generally accepted accounting principles) are:

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than as a reservation of fund balance for governmental fund types (GAAP).
- d) Principal and interest payments on bonds and notes and the corresponding revenues are reported in a debt service fund (budget) rather than in the fund that received the proceeds (GAAP).

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2001

The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements on a fund type basis.

*Excess of Revenues and Other Financing Sources  
Over (Under) Expenditures and Other Financing Uses  
All Governmental Fund Types*

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>
GAAP Basis	\$ (4,353,070)	\$ 5,514,721	\$ (8,683)	\$ (761,071)	\$ 414,342
Net Adjustment for Revenue Accruals	(69,397)	1,278,484	(25,312)	-	(87)
Net Adjustment for Expenditure Accruals	(1,196,912)	(1,403,229)	(263)	114,666	-
Debt Principal Retirement	-	-	25,312	-	-
Debt Interest and Fiscal Charges	-	-	263	-	-
Encumbrances	(2,203,573)	(14,039,143)	(263)	(657,388)	-
Budget Basis	<u>\$ (7,822,952)</u>	<u>\$ (8,649,167)</u>	<u>\$ (8,946)</u>	<u>\$ (1,303,793)</u>	<u>\$ 414,255</u>

## NOTE 4. DEPOSITS AND INVESTMENTS

Moneys held by the County are classified by State Statute into three categories. Active moneys are public moneys determined to be necessary to meet current demand upon the County treasury. Such moneys must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the County has identified as not required for use within the current two year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public moneys deposited with the institution.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2001*

Interim moneys can be deposited or invested in the following securities:

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio;

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand At year end, the County had \$851,130 in undeposited cash on hand which is included on the Combined Balance Sheet of the County as part of "Cash and Cash Equivalents."

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2001

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3 “Deposits with Fiscal Institutions, and Investments (including Repurchase Agreements), and Reverse Repurchase Agreements.”

Deposits At year-end, the carrying amount of the County’s deposits was \$29,225,669 and the bank balance was \$36,414,238. Of the bank balance:

1. \$2,413,437 was covered by federal depository insurance.
2. \$34,000,801 was uncollateralized and uninsured. Although the securities were held by the pledging financial institutions trust department or agent in the County’s name and all State statutory requirements for the investment of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments GASB Statement No. 3 “Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements” requires the investments of the County to be categorized to give an indication of the level of custodial credit risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County’s name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAR Ohio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

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	<i>Category</i>		<i>Fair Value</i>
	<i>1</i>	<i>3</i>	
<i>Federal Home Loan Bank Notes</i>	\$ -	\$ 15,135,340	\$ 15,135,340
<i>Federal National Mortgage Association Notes</i>	-	22,157,682	22,157,682
<i>Federal Home Loan Mortgage Company Notes</i>	-	18,088,470	18,088,470
<i>Federal Farm Credit Bank Notes</i>	-	4,040,000	4,040,000
<i>Commercial Paper</i>	-	1,971,990	1,971,990
<i>Money Market</i>	-	4,209,502	4,209,502
<i>Manuscript Bonds</i>	190,000	-	190,000
<i>Repurchase Agreements</i>	-	18,060,000	18,060,000
<i>Financial Asset Management</i>	-	1,020,338	1,020,338
<i>STAR Ohio</i>	-	-	19,735,702
<i>Total Investments</i>	<u>\$ 190,000</u>	<u>\$ 84,683,322</u>	<u>\$ 104,609,024</u>

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The classification of cash and cash equivalents on the combined financial statements is based on criteria set forth in GASB Statement No. 9, “Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting.”

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2001

A reconciliation between the classification of cash and investments on the combined financial statements and the classification per GASB Statement No. 3 is as follows:

	<u>Cash and Cash Equivalents</u>	<u>Investments</u>
GASB Statement No. 9	\$ 134,685,823	\$ -
Cash on Hand	(851,130)	-
Investments which are part of the cash management pool:		
Federal Home Loan Bank Notes	(15,135,340)	15,135,340
Federal National Mortgage Association Notes	(22,157,682)	22,157,682
Federal Home Loan Mortgage Company Notes	(18,088,470)	18,088,470
Federal Farm Credit Bank Notes	(4,040,000)	4,040,000
Commercial Paper	(1,971,990)	1,971,990
Money Market	(4,209,502)	4,209,502
Manuscript Bonds	(190,000)	190,000
Repurchase Agreements	(18,060,000)	18,060,000
Financial Asset Management	(1,020,338)	1,020,338
STAR Ohio	(19,735,702)	19,735,702
GASB Statement No. 3	<u>\$ 29,225,669</u>	<u>\$ 104,609,024</u>

## NOTE 5. PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property, and tangible personal (used in business) property located in the County. Taxes collected on real property (other than public utility) in one calendar year are levied by October 1, in the preceding calendar year on assessed values as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revalued every six years. A revaluation was completed in 2000. Real property taxes are payable annually or semi annually. If paid annually, the payment is due by December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20, unless extended.

Taxes collected from tangible personal property (other than public utility) in one calendar year are levied in the prior calendar year on assessed values of the most recent fiscal year of the taxpayer up to and including January 1 of that calendar year, and at the tax rates determined in the preceding year. Tangible personal property used in business (except for public utilities) is currently assessed for ad valorem taxation purposes at 25 percent of true value. Amounts paid by single-county taxpayers are due September 20. Multi-county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30; with the remainder payable by September 20.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the year preceding the tax collection year, the lien date. Certain public utility tangible personal property currently is assessed at 88 percent of its true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2001

The County Treasurer collects property tax on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

The collection and distribution of taxes for the County and for all subdivisions within the County is accounted for through agency funds of the County. The amount of the County's tax collections which will flow through an agency fund is reported as "Due from Other Funds/Due to Other Funds" on the Combined Balance Sheet. The amount of the County's special assessments which will flow through an agency fund is reported as "Due from Other Funds/Due to Other Funds" on the Combined Balance Sheet.

Accrued property taxes receivable represents delinquent taxes outstanding and real, tangible personal, and public utility taxes which were measurable as of December 31, 2001. Although total property tax collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2002 operations. The receivable is therefore offset by a credit to deferred revenue.

The full tax rate for all County operations for the year ended December 31, 2001, was \$9.60 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2001 property tax receipts were based are as follows:

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<i>Real Property</i>	\$ 5,207,501,060
<i>Public Utility Personal Property</i>	339,865,070
<i>Tangible Personal Property</i>	<u>895,970,175</u>
<i>Total Assessed Value</i>	<u>\$ 6,443,336,305</u>

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## **NOTE 6. PERMISSIVE SALES AND USE TAX**

During 2001, the County received sales and use taxes at the rate of one half percent which were approved by County electors at the May 1995 primary election and were levied for a period of four years that began July 1, 1995 and ended June 30, 1999. Proceeds of the tax were credited one-quarter percent to the General Fund and one-quarter percent to the Justice System Sales Tax special revenue fund. Permissive sales and use taxes collected in 2001 totaled \$1,230,287, including monies attributable to state motor vehicle licensing sales. \$64,902 of this total was attributable to the County sales and use tax.

## **NOTE 7. RECEIVABLES**

Receivables at December 31, 2001 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, accrued interest, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2001

## NOTE 8. FIXED ASSETS

A summary of the enterprise funds' fixed assets as of December 31, 2001, follows:

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Land	\$	394,300
Buildings and Improvements		138,990,891
Furniture, Fixtures and Equipment		2,370,745
Construction in Progress		<u>862,558</u>
Total		142,618,494
Less: Accumulated Depreciation		<u>(41,656,227)</u>
Net Fixed Assets	\$	<u>100,962,267</u>

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A summary of changes in general fixed assets follows:

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	<i>Restated Balance</i>			<i>Balance</i>
	<i>January 1, 2001</i>	<i>Additions</i>	<i>Deletions</i>	<i>December 31, 2001</i>
Land	\$ 8,986,000	\$ 14,100	\$ -	\$ 9,000,100
Buildings and Improvements	45,953,700	1,843,736	-	47,797,436
Improvements Other Than Buildings	956,000	282,734	-	1,238,734
Furniture, Fixtures and Equipment	19,782,533	2,236,654	1,973,273	20,045,914
Construction in Progress	<u>1,955,073</u>	<u>1,613,706</u>	<u>2,122,510</u>	<u>1,446,269</u>
Total	<u>\$ 77,633,306</u>	<u>\$ 5,990,930</u>	<u>\$ 4,095,783</u>	<u>\$ 79,528,453</u>

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## NOTE 9. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. These risks are covered by commercial insurance policies purchased from independent third parties. There has not been a significant reduction of coverage from the prior year and settled claims have not exceeded commercial coverage in any of the last three years.

The County has elected to provide medical benefits through a self insured program. The maintenance of these benefits are accounted for in the Self Insurance internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$150,000 per individual and \$5,758,322 for the County as a whole. Incurred but not reported claims of \$723,910 have been accrued as a liability based on a review of January 2002 billings provided by the County Auditor's Office.

The County participates in the State Workers' Compensation retrospective rating and payment system. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured. Incurred but not reported claims of \$2,962,675 have been accrued as a liability at December 31, 2001, based on an estimate provided by Workers' Compensation.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2001

The claims liability of \$3,686,585 reported in the internal service funds at December 31, 2001, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimates were not affected by incremental claims adjustments expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the funds' claims liability amounts for 1999, 2000 and 2001 were:

---

	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
1999	\$ 4,895,231	\$ 7,208,587	\$ 7,440,564	\$ 4,663,254
2000	4,663,254	5,436,187	5,783,968	4,315,473
2001	4,315,473	6,684,635	7,313,523	3,686,585

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## NOTE 10. DEFINED BENEFIT RETIREMENT SYSTEMS

### A. Public Employees Retirement System

All County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Authority to establish and amend benefits is provided by state statute per Chapter 145 of the Ohio Revised Code. PERS issues a stand alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Sheriffs and deputy sheriffs are required to contribute 10.1 percent while all other law enforcement employees contribute 9 percent. For plan members, other than those engaged in law enforcement, the County was required to contribute 13.55 percent of covered salary for 2001, an increase from 6.54 percent for 2000. The County contribution for law enforcement employees for 2001 was 16.7 percent, up from 15.7 percent for 2000. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2001, 2000, and 1999 were \$11,083,722, \$6,999,285, and \$6,892,054, respectively; 73 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective funds and the general long-term obligations account group.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements  
December 31, 2001*

## *B. State Teachers Retirement System*

Certified teachers employed by the school for the Mentally Retarded and Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS. That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2001, 2000, and 1999 were \$385,779, \$155,429, and \$196,375, respectively; 96 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability in the respective fund.

## **NOTE 11. POSTEMPLOYMENT BENEFITS**

### *A. Public Employees Retirement System*

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2001 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion that was used to fund health care. The employer contribution rate for law enforcement employees for 2001 was 16.7 percent; 4.3 percent was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 2000, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements  
December 31, 2001*

The number of active contributing participants was 411,076. The County's actual contributions for 2001 which were used to fund postemployment benefits were \$3,494,946. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 2000, (the latest information available) were \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$14,364.6 million and \$2,628.7 million, respectively.

## *B. State Teachers Retirement System*

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System of Ohio (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$124,000 for 2001.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2001, was \$3.256 billion. For the year ended June 30, 2001, net health care costs paid by STRS were \$300,772,000 and there were 102,132 eligible benefit recipients.

## **NOTE 12. OTHER EMPLOYEE BENEFITS**

Compensated Absences County employees become eligible to receive one-fourth of their accumulated unpaid sick leave time upon retirement after a minimum of ten years of service. Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Vacation time may not be accumulated for more than three years. Unused vacation time is payable upon termination of employment if the employee has at least one year of service. All sick and vacation payments are made at the employee's current wage rate. Certain agencies of the County that are not under the control of the Board of County Commissioners may have slight variances in policies in regard to the accumulation and payment of compensated absences. As of December 31, 2001, the liability for unpaid compensated absences was \$6,646,162 for the entire County.

## **NOTE 13. LEASES**

### *A. Capital Leases*

In 2001, as in prior years, the County has entered into capitalized leases for various types of office equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. For governmental funds, capital lease payments have been reclassified and are reflected as debt service in the general purpose financial statements. In the enterprise funds, capital lease principal payments have been reclassified to reduce the liability and the interest payments have been reclassified as interest and fiscal charges expense. These expenditures are reflected as program/function expenditures on a budgetary basis.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2001

Fixed assets acquired by lease have been capitalized in the general fixed assets account group or the enterprise funds in an amount equal to the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term obligations account group or enterprise funds.

The following is an analysis of equipment leased under capital leases as of December 31, 2001:

---

	<u>General Fixed Assets</u>	<u>Enterprise</u>
<i>Equipment</i>	\$1,677,297	\$5,311

---

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2001:

---

<u>Year</u>	<u>General Long-Term Obligations Account Group</u>	<u>Enterprise</u>
2002	\$ 372,223	\$ 955
2003	84,467	985
2004	19,002	1,014
2005	13,289	1,045
2006	6,540	986
<i>Total Minimum Lease Payments</i>	<u>495,521</u>	<u>4,985</u>
<i>Less: Amount Representing Interest</i>	<u>(16,450)</u>	<u>(383)</u>
<i>Present Value of Minimum Lease Payments</i>	<u>\$ 479,071</u>	<u>\$ 4,602</u>

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## *B. Operating Leases*

The County has entered into multiple year non-cancelable operating leases for equipment and office space. In addition, some of the operating leases have options to renew at the end of the lease period. The minimum rental commitments under all such non-cancelable leases at December 31, 2001, are \$10,295, \$4,768, and \$342 for 2002, 2003, and 2004, respectively.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2001

## NOTE 14. CONTRACTUAL COMMITMENTS

The County had various contractual commitments outstanding at December 31, 2001. A majority of these contracts were for building renovations and road and bridge repair. These commitments amounted to \$266,461 in the General Fund, \$4,015,055 in the Special Revenue funds, \$906,772 in the Capital Projects funds, and \$442,931 in the Enterprise funds.

## NOTE 15. LONG-TERM DEBT

Changes in the County's long-term obligations during 2001 were as follows:

	<i>Outstanding</i> <i>01/01/2001</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding</i> <i>12/31/2001</i>
<b>GENERAL LONG-TERM OBLIGATIONS:</b>				
<i>SPECIAL ASSESSMENT BONDS</i>				
<i>1988 - 7.579%</i>				
<i>Stark County Sewer Project 429 &amp; 445</i>	\$ 175,000	\$ -	\$ 35,000	\$ 140,000
<i>1983 - 9.50%</i>				
<i>Stark County Sewer Project 405, 427 &amp; 451</i>	50,000	-	50,000	-
<i>1986 - 7.125%</i>				
<i>Stark County Sewer District Project 433</i>	10,000	-	2,000	8,000
<i>1990 - Various</i>				
<i>Sewer Projects 352, 428, 432, 446, 456, 457, 458</i>	900,000	-	100,000	800,000
<i>1993 - 7.125%</i>				
<i>Stark County Sewer District Project 409</i>	209,000	-	19,000	190,000
<i>1996 -</i>				
<i>Various Sewer Projects</i>	1,903,000	-	81,000	1,822,000
<i>1997 - 5.25%</i>				
<i>Stark County Sewer District Project 474-89</i>	134,911	-	11,243	123,668
<i>1997 - 5.60%</i>				
<i>Stark County Sewer District Project 500</i>	180,602	-	10,624	169,978
<i>1998 - 5.25%</i>				
<i>Stark County Sewer District Project 512</i>	26,013	-	1,445	24,568
<b>TOTAL SPECIAL ASSESSMENT BONDS</b>	<u>3,588,526</u>	<u>-</u>	<u>310,312</u>	<u>3,278,214</u>
<i>CAPITAL LEASES</i>	757,916	71,192	350,037	479,071
<i>INTERGOVERNMENTAL</i>	1,483,139	2,558,424	1,483,139	2,558,424
<i>COMPENSATED ABSENCES</i>	5,592,764	246,608	-	5,839,372
<b>TOTAL GENERAL LONG-TERM OBLIGATIONS</b>	<u>\$ 11,422,345</u>	<u>\$ 2,876,224</u>	<u>\$ 2,143,488</u>	<u>\$ 12,155,081</u>

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2001

	<u>Outstanding</u> <u>01/01/2001</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding</u> <u>12/31/2001</u>
<b>ENTERPRISE FUNDS:</b>				
<i>GENERAL OBLIGATION BONDS:</i>				
<i>1993 – Various</i>				
<i>Sewerage System Refunding Bonds, Series 1993</i>	\$ 15,130,000	\$ -	\$ 560,000	\$ 14,570,000
<i>1996 - 4.618%</i>				
<i>Sewer District Improvements</i>	3,042,000	-	119,000	2,923,000
<i>1996 - 4.618%</i>				
<i>Water Improvements</i>	<u>990,000</u>	<u>-</u>	<u>60,000</u>	<u>930,000</u>
<b>TOTAL ENTERPRISE</b>				
<i>GENERAL OBLIGATION BONDS</i>	<u>19,162,000</u>	<u>-</u>	<u>739,000</u>	<u>18,423,000</u>
<i>OPWC LOAN - 0%</i>	<u>1,015,141</u>	<u>-</u>	<u>66,252</u>	<u>948,889</u>
<i>OWDA LOANS</i>				
<i>1994 -</i>				
<i>Waynesburg 4.52%</i>	349,877	-	25,774	324,103
<i>1995 -</i>				
<i>Sewer Project #491 4.52%</i>	2,137,851	-	106,847	2,031,004
<i>1996 -</i>				
<i>Sewer Project #475 4.52%</i>	2,651,283	-	117,667	2,533,616
<i>1997 -</i>				
<i>Sewer Project #449 4.12%</i>	2,604,545	-	104,095	2,500,450
<i>1998 -</i>				
<i>Sewer Project #493 3.50%</i>	5,269,084	-	199,318	5,069,766
<i>1998 -</i>				
<i>Sewer Project #504 3.91%</i>	1,472,280	-	55,512	1,416,768
<i>2001-</i>				
<i>Nimishillen 5.27%</i>	<u>4,584,771</u>	<u>-</u>	<u>85,902</u>	<u>4,498,869</u>
<b>TOTAL OWDA LOANS</b>	<u>19,069,691</u>	<u>-</u>	<u>695,115</u>	<u>18,374,576</u>
<b>TOTAL ENTERPRISE FUNDS</b>	<u>39,246,832</u>	<u>-</u>	<u>1,500,367</u>	<u>37,746,465</u>
<b>GRAND TOTAL</b>	<u>\$ 50,669,177</u>	<u>\$ -</u>	<u>\$ 3,293,818</u>	<u>\$ 47,375,359</u>

Special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the County. Enterprise general obligation bonds will be paid from user charges. The Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the water and sewer system. Capital leases will be paid from the fund which utilizes the assets. Compensated absences and the unfunded pension obligation reported in the "compensated absences payable" and "intergovernmental payables" will be paid from the fund from which the employees' salaries are paid.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2001

The County's voted legal debt margin was \$159,583,408 with an unvoted debt margin of \$64,433,363 at December 31, 2001.

The following is a summary of the County's future annual principal and interest requirements to retire general obligation, special assessment, OWDA Loans, and OPWC Loans:

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<i>Fiscal Year</i>	<i>General Obligation Bonds</i>	<i>Special Assessment Bonds</i>	<i>OWDA Loans</i>	<i>OPWC Loans</i>
2002	\$ 1,823,579	\$ 467,137	\$ 770,140	\$ 46,827
2003	1,848,922	455,848	1,540,283	66,252
2004	1,786,671	438,916	1,540,281	66,253
2005	1,799,146	430,911	1,540,284	66,252
2006	1,798,132	380,256	1,540,278	66,253
2007-2011	8,974,313	1,558,747	7,580,321	331,262
2012-2016	8,976,775	916,684	7,194,651	247,511
2017-2021	1,379,385	14,336	3,893,224	58,279
2022-2026	-	-	1,189,324	-
<i>Totals</i>	<u>\$ 28,386,923</u>	<u>\$ 4,662,835</u>	<u>\$ 26,788,786</u>	<u>\$ 948,889</u>

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The County has entered into contractual agreements for construction loans from the Ohio Water Development Authority (OWDA) and the Ohio Public Works Commission (OPWC). Under the terms of these agreements, the OWDA and OPWC will reimburse, advance or directly pay the construction costs of approved projects. The OWDA will capitalize administrative costs and construction interest and then add them to the total amount of the final loan.

Industrial Development Revenue Bonds As of December 31, 2001, there were forty-four series of Industrial Development Revenue Bonds outstanding. The aggregate principal amount payable for the eight series issued after July 1, 1995, was \$26.18 million. The aggregate principal amount payable for the thirty-six series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$176.557 million. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

In December 1998, the County defeased \$5.38 million in General Obligation Bonds with various interest rates. The County used cash assets of \$5.73 million to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1990 Series bonds. As a result, the 1990 Series bonds are considered to be defeased and the liability for those bonds has been removed from the general long-term obligations account group. As of December 31, 2001, \$4.42 million of bonds outstanding are considered to be defeased.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2001

## NOTE 16. INTERFUND TRANSACTIONS

Due from other funds and due to other funds at December 31, 2001, consist of the following individual balances:

	<u>Due From</u>	<u>Due To</u>
<i>General Fund</i>	\$ 565,849	\$ 259,641
<i>Special Revenue Funds:</i>		
Emergency 911	19,514	5,419
Adult Probation	-	3,421
BJA Block Grant	-	25,156
ChildAssault Prosecution	-	1,340
Children Services	217,532	11,944
Computer Technology	-	1,630
Coroner Laboratory	-	177
Dog and Kennel	-	4,990
Drug Court	-	190
Delinquent Tax Assessment	1,808	2,001
Indigent Guardianship	-	111
Mental Health	182,488	-
County Board Of Mental Retardation	739,413	-
Motor Vehicle Gas Tax	-	52,871
Public Assistance	-	92,155
Real Estate Assessment	-	26,147
Real Estate Tax Prepayment	-	480
Sheriff's Litter Patrol	385	960
Stark County Day Reporting	-	1,440
Certificate of Title Administration	-	10,331
Violence Prevention	-	4,928
Victim Assistance	-	670
Youth Services	-	3,540
<i>Total Special Revenue Funds</i>	<u>1,161,140</u>	<u>249,901</u>
<i>Enterprise Funds:</i>		
Sewer	<u>8,569</u>	<u>42,217</u>
<i>Internal Service Funds:</i>		
Self Insurance	<u>424,655</u>	<u>-</u>
<i>Agency Funds:</i>		
Stark County Park District	92,732	-
Real Estate Tax Prepayment	-	851,948
Undivided General Tax	715,899	1,317,108
Undivided Personal Tax	-	234,291
Trailer Tax	-	13,738
<i>Total Agency Funds</i>	<u>808,631</u>	<u>2,417,085</u>
<i>Total All Funds</i>	<u>\$ 2,968,844</u>	<u>\$ 2,968,844</u>

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2001

## NOTE 17. PRIOR PERIOD ADJUSTMENTS/CHANGE IN ACCOUNTING PRINCIPLES

GASB Statement 33 “Accounting and Financial Reporting for Nonexchange Transactions,” and GASB Statement No. 36 “Recipient Reporting for Certain Shared Nonexchange Revenues” were implemented in 2001 causing a restatement in the Special Revenue Funds. The Sewer fund took control of the Nimishillen Water and Sewer District (NWSA) acquiring their assets and debt. Although this did not officially take place until the end of January 2001 the financial statements reflect that acquisition occurred January 1, 2001. Activity associated with NWSA in January was immaterial. The County compiled a complete listing of fixed assets, which created a restatement of the General Fixed Asset Account Group from \$105,184,674 to \$77,633,306. This also affected the Enterprise funds. An error in prior years regarding the Special Assessments receivable amount carried in the Sewer and Water Enterprise funds was corrected. Also, the Sewer fund was found to be carrying a liability for interest that was no longer applicable. These situations created the beginning balances in these funds to be misstated. The following table summarizes the effects of the corrections of these errors on the fund balances/retained earnings in the GAAP basis financial statements:

	<i>Special Revenue Fund Type</i>	<i>Enterprise Fund Type</i>
<i>Fund Balance/Retained Earnings as Previously Reported December 31, 2000</i>	\$ 38,798,338	\$ 38,954,043
<i>GASB 33/36 Adjustment</i>	14,298,163	-
<i>Special Assessment Receivable Adjustment</i>	-	5,500,595
<i>Interest Liability Adjustment</i>	-	145,083
<i>Capital Assets</i>	-	(3,727,969)
<i>Nimishillen Water and Sewer District Acquisition</i>	-	(598,467)
<i>Restated January 1, 2001</i>	<u>\$ 53,096,501</u>	<u>\$ 40,273,285</u>

The following table summarizes the effects of the corrections of these changes/errors on the excess of revenues and other financing sources under expenditures and other financing uses/net income in the GAAP basis financial statements at December 31, 2000:

	<i>Special Revenue Fund Type</i>	<i>Enterprise Fund Type</i>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses/Net Income as Previously Reported</i>	\$ (6,941,350)	\$ 8,920,524
<i>GASB 33/36 Adjustment</i>	14,298,163	-
<i>Special Assessment Receivable Adjustment</i>	-	5,500,595
<i>Interest Liability Adjustment</i>	-	145,083
<i>Capital Assets</i>	-	(3,727,969)
<i>Nimishillen Water and Sewer District Acquisition</i>	-	(598,467)
<i>Restated January 1, 2001</i>	<u>\$ 7,356,813</u>	<u>\$ 10,239,766</u>

On the budget basis financial statements the Special Revenue fund’s beginning fund balance has been restated from \$18,594,666 to \$18,574,666. This was due to an error in reporting \$20,000 of encumbrances in 2000. Also, the Sewer Enterprise fund’s beginning balance has been restated from \$6,615,843 to \$6,762,618. This was due to the Sewer fund taking control of the Nimishillen Water at Sewer District and the beginning of 2001. Also, as part of the NWSA acquisition the Enterprise Funds Cash and Cash Equivalents was increased by \$158,478.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2001

## NOTE 18. FUND DEFICIT

At December 31, 2001, the Nist Nursing Home Enterprise Fund had a deficit fund balance of \$161,903. The deficit is caused by the application of generally accepted accounting principles. The general fund provides transfers to cover any deficit balances; however, this is done when cash is needed rather than when accruals occur.

## NOTE 19. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County's enterprise funds account for the provision of sewer, water, hospital and nursing home services. Financial segment information for each activity as of and for the year ended December 31, 2001, is as follows:

	Sewer	Water	Molly Stark Hospital	Nist Nursing Home	Total
Operating Revenue	\$ 15,144,472	\$ 455,148	\$ 8,340	\$ 21,790	\$ 15,629,750
Operating Expenses					
Before Depreciation	10,603,668	228,679	148,894	219,685	11,200,926
Depreciation Expense	2,904,330	129,008	2,110	-	3,035,448
Operating Income (Loss)	1,636,474	97,461	(142,664)	(197,895)	1,393,376
Net Income (Loss)	3,703,907	485,205	(142,664)	(197,895)	3,848,553
Net Working Capital	17,766,615	582,174	3,984,684	(161,903)	22,171,570
Total Assets	116,672,346	6,419,126	4,243,404	141,173	127,476,049
Long-Term Liabilities	35,711,499	925,000	-	-	36,636,499
Current Contributions	3,713,354	455,050	-	-	4,168,404
Property, Plant and Equipment Additions	3,306,265	329,979	-	-	3,636,244
Property, Plant and Equipment Deletions	786,111	-	-	-	786,111
Total Equity	77,489,978	5,143,002	4,026,261	(161,903)	86,497,338
Encumbrances as of December 31, 2001	2,338,636	36,355	36,793	-	2,411,784

## NOTE 20. JOINT VENTURES

Multi-County Juvenile Attention System (System) The System is a statutorily created political subdivision of the State. The System is a joint venture operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation to delinquent, dependent, abused, or neglected children. The operation of the System is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The board exercises total control over the operation of the System including budgeting, appropriation, contracting, and designating management. The System is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. The System's continued existence is dependent upon the County's participation; however, the County does not have an equity interest in the System. In 2001, the County contributed \$3,488,940 to the System which represents 58 percent of total contributions. Complete financial statements can be obtained from the Multi-County Juvenile Attention System, Canton, Ohio.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements  
December 31, 2001*

*Stark Council of Governments (Council)* The County participates in the Council which is a statutorily created political subdivision of the State. The Council is jointly governed among Stark County, municipalities, and townships. Of the 27 members, the County appoints three. Each member's control over the operation of the Council is limited to its representation on the Board. The Board exercises total authority over the operation of the council including budgeting, appropriation, contracting, and designating management. Continued existence of the Council is dependent on the County's continued participation; however, the County does not have an equity interest in the Council. The Council is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County contributed \$1,000,000 to the Council in 2001. Complete financial statements may be obtained from the Stark Council of Governments, Canton, Ohio.

*Stark County Regional Planning Commission (Commission)* The County participates in the Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County, municipalities, and townships. Of the 48 members, the County appoints 12. Each member's control over the operation of the Commission is limited to its representation on the Board. The principal aim of the Commission is to provide comprehensive planning, both long and short range, dealing with the economic and physical environment of Stark County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2001, the County contributed \$80,000 which represents four percent of total budget. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

## **NOTE 21. JOINTLY GOVERNED ORGANIZATIONS**

*Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District)* The District is a separate political subdivision governed by a nine-member Board of Directors comprised of the three County Commissioners from each of the three member Counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2001, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District; no moneys were received from the County.

*Community Improvement Corporation of Stark County (Corporation)* The Corporation is designated (by the County Board of Commissioners) for the creation and retainage of jobs and employment in the Stark County area. It is controlled by an eight member Board of Trustees. Of the eight trustees, three are the County Commissioners and one is the County Administrator. The Board employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management. In 2001, no moneys were received from the County.

*Akron-Canton Regional Airport (Regional Airport)* The Regional Airport is a jointly governed organization by the counties of Stark and Summit. An eight member board of trustees oversees the operation of the Regional Airport. Each county appoints four board members. The Board exercises total authority for the day-to-day operations of the Regional Airport. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Airport's liabilities. Complete financial statements may be obtained from the Akron-Canton Regional Airport, North Canton, Ohio.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements  
December 31, 2001*

*Stark County Family Council (Council)* The Council is a jointly governed organization by various inter-county and inter-state entities. A thirty-three member board of trustees and an administrative agent oversees the operation of the Council. Each member has various representation based on State statute. The County has one member currently sitting on the Board. The Board exercises total control over the operation of the Council including budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Council's liabilities. Complete financial statements may be obtained from the Stark County Family Council, Canton, Ohio.

*Stark County Tax Incentive Review Council (Council)* The Council is a jointly governed organization created by State statute for review of and advising on tax incentives considered within the County. It is controlled by a twenty-four member regional council. Of the twenty-four council members, three are appointed by the County Commissioners and one is appointed by the County Auditor. The Council employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management. There is no cost associated with being a member of this Council.

*Northeast Ohio Trade and Economic Consortium (Consortium)* The Consortium is a jointly governed organization by the Counties of Stark, Columbiana, Mahoning, Portage, Summit, and Trumbull. A six member regional council oversees the operation of the Consortium. Each county appoints one council member. The Council exercises total authority for the day-to-day operations of the Consortium. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Consortium's liabilities. Complete financial statements may be obtained from the Northeast Ohio Trade and Economic Consortium, Akron, Ohio.

*Northeast Ohio Four County Regional Planning and Development Organization (Organization)* The Organization is a jointly governed organization by the Counties of Stark, Portage, Wayne and Summit, and the cities of Canton, Akron, Wooster and Kent. A thirty-six member general policy board oversees the operation of the Organization. Each member appoints board representatives based on population. The County has twelve representatives on the Board at the present time. The Board exercises total authority for the day-to-day operations of the Organization. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Organization's liabilities. Complete financial statements may be obtained from the Northeast Ohio Four County Regional Planning and Development Organization, Akron, Ohio.

*Stark Area Regional Transit Authority (Authority)* The Authority is a jointly governed organization between the County and the cities of Canton, Massillon, and Alliance. A nine member board of trustees oversees the operation of the Authority. Of the nine members, the County appoints three. Each member's control over the operation of the Authority is limited to its representation on the Board. The Board exercises total authority for the day-to-day operations of the Authority. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Authority's liabilities. Complete financial statements may be obtained from the Stark Area Regional Transit Authority, 1600 Gateway Boulevard, SE, Canton, Ohio.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2001*

*Northeast Ohio Network (Network)* The Network is a jointly governed organization between the Counties of Stark, Ashtabula, Columbiana, Geauga, Lake, Lorain, Mahoning, Medina, Portage and Trumbull. A ten member regional council oversees the operation of the Network. Of the ten members, the County appoints one. Each member's control over the operation of the Network is limited to its representation on the Council.

The Council exercises total authority for the day-to-day operations of the Network. These include budgeting, appropriating, contracting and designating management. The County has no financial responsibility for any of the Network's liabilities. Complete financial statements may be obtained from the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

*Stark Regional Community Corrections Center (S.R.C.C.C.)* S.R.C.C.C. is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of ten common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and five from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State.

*Heartland East Administrative Services Center (Heartland)* Heartland is a five-county consortium of Mental Health and Recovery Boards brought together to provide shared services for the purpose of managing MACSIS, the multi-agency community services information system. The county board members include: Stark County Community Mental Health Board, Ashtabula County Alcohol/Drug Addiction & Mental Health Services Board, Columbiana County Mental Health and Recovery Services Board, Mental Health and Recovery Services Board of Portage County, Mental Health and Recovery Board of Wayne and Holmes Counties and Alcohol & Drug Addiction Service Board of Stark County.

## **NOTE 22. RELATED ORGANIZATIONS**

*Stark County Public Library (Library)* The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as a taxing authority for the Library.

Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue its own debt and determines its own budget. The Library did not receive any funding from the County in 2001.

*Stark County Park District (Park District)* The County appoints the governing Board of the Park District; however, the County's accountability does not extend beyond making appointments. The Park District did not receive any funding from the County during 2001.

## **NOTE 23. RELATED PARTY TRANSACTIONS**

During 2001, the County provided facilities, certain equipment, transportation and salaries for the administration, implementation and supervision of its programs to The Workshops, Incorporated. The Workshops, Incorporated, a discretely presented component unit of the County, reported \$9,480 for such contributions. The Workshops, Incorporated recorded operating revenues and expenses at cost or fair market as applicable, to the extent the contribution is related to the vocational purpose of the Workshops. Additional in-kind contributions provided directly to the Workshops' clients by the County amounted to \$324,424.

# **STARK COUNTY, OHIO**

*Notes to the General Purpose Financial Statements  
December 31, 2001*

## **NOTE 24. CONTINGENT LIABILITIES**

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecuting Attorney, the outcome of several of these claims and lawsuits is unable to be determined. County management believes that these claims and lawsuits will not have a material effect on the County's financial statements.

## **NOTE 25. DISCONTINUED OPERATIONS OF MOLLY STARK COUNTY HOSPITAL AND J.T. NIST NURSING HOME**

In July 1993, the County decided to downsize and eventually close Molly Stark Hospital (the Hospital) which it did in April 1995. The Hospital's operating revenues and expenses represent approximately .05 percent and 1.06 percent, respectively, of total Enterprise Fund operating revenue and expenses for 2001. The Hospital's total assets comprised approximately 3.33 percent of total Enterprise Fund Assets at December 31, 2001. Costs associated with closing the facility are not significant. Any monies remaining in the facility's fund balance will be used for maintenance of the facility until it is disposed of, at which time, the balance will be released to the County's General Fund through a court action. The ultimate disposition of the facility is not expected to be at a loss to the County.

In August 2000, the County sold the J.T. Nist Nursing Home which was accounted for as an enterprise operation of the County. The facility was sold to a private corporation which will continue to operate the facility as a nursing home. The remaining monies in the fund will be used to pay outstanding liabilities, mainly estimated Medicare settlement adjustments, which the County may owe related to the nursing home operations. The Home's operating revenues and expenses represent approximately .14 percent and 1.54 percent, respectively, of total Enterprise Fund operating revenue and expenses for 2001. The Home's total assets comprised approximately .11 percent of total Enterprise Fund Assets at December 31, 2001.

## **NOTE 26. THE WORKSHOPS, INCORPORATED**

### *A. Nature of Operations*

The Workshops, Incorporated (Workshops), Stark County, Ohio, is a legally separate non-profit social service organization which was incorporated in 1968 served by a self appointing Board of Trustees. The Workshops uses employment and vocational training opportunities to help maximize the independence of individuals with disabilities. It is a component unit of Stark County, as defined in Governmental Accounting Standards Board Statement No. 14.

### *B. Basis of Accounting*

The financial statements of the Workshops have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2001

## C. Basis of Presentation

As a component unit of Stark County, the Workshops is considered a governmental entity. Accordingly, effective January 1, 1995, the Workshops adopted Governmental Accounting Standards Board (GASB) Statement No. 29. In accordance with GASB Statement No. 29, the Workshops elected to follow the American Institute of Certified Public Accountants Not-for-Profit Model by continuing to follow the accounting and financial reporting principles contained in Audits of Voluntary Health and Welfare Organizations. However, as required by GASB Statement No. 29, modifications to the AICPA Not-for-Profit Model have been made beginning in 1996 for the application of certain GASB pronouncements. The only effect of applying these GASB pronouncements was to increase certain note disclosures.

The Workshops applies all applicable GASB pronouncements and all FASB statements and interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins issued on or before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements.

## D. Fund Accounting

The Workshops uses fund accounting to segregate cash and investments that are restricted as to use. The Workshops classifies its funds into the following types:

Unrestricted Fund - represents assets which are unrestricted and available for current support of the Workshop's operations.

Restricted - represents assets restricted for specific purposes by the donors of such funds.

Property and Equipment Fund - represents funds expended for property and equipment.

## E. Cash Equivalents and Investments

Cash equivalents consist of money market instruments and certificates of deposit with original maturities of three months or less. Certificates of deposit with original maturities in excess of three months are classified as investments. Cash equivalents and investments are carried at cost which approximates fair value.

## F. Concentration of Credit Risk

At December 31, 2001, the Workshops had cash equivalents as confirmed by banks in excess of Federally insured limits by approximately \$914,500.

Accounts receivable and sales are recognized and recorded at the time products are shipped to customers, most of whom are located in the Stark County area. The Workshops routinely assesses the financial strength of its customers. As a consequence, concentrations of credit risk are limited.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements

December 31, 2001

## G. Inventories

Inventories consist of wood products, crafts, ceramic products and supplies and are stated at the lower of cost or market determined on the first-in, first-out basis. As of December 31, 2001 the inventories consisted of the following:

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<i>Supplies</i>	\$	<i>15,661</i>
<i>Work in process</i>		<i>19,845</i>
<i>Finished Goods</i>		<u><i>51,380</i></u>
<i>Total Inventory</i>	\$	<u><i>86,886</i></u>

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## H. Property and Equipment

Property and equipment are stated at cost less accumulated depreciation computed on the straight-line method over the estimated useful lives of the assets ranging from 5 to 20 years.

## I. Deferred Revenue

The Workshops reports deferred revenue on its balance sheet. Deferred revenues arise when potential revenue does not meet both the measurable and available criteria for recognition in the current period. In the subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

## J. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

## K. Contributions

All contributions are considered available for unrestricted use, unless specifically restricted by the donor.

## L. Income Taxes

The Workshops are exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

## M. Functional Allocation of Expenses

The costs of providing various programs have been summarized on a functional basis. Accordingly, certain costs have been allocated by management among the programs and supporting services benefited.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements*

*December 31, 2001*

## *N. Advertising Costs*

Advertising costs, except for costs associated with direct-response advertising, are charged to operations when incurred. The costs of direct-response advertising are capitalized and amortized over the period during which future benefits are expected to be received. The Workshops did not incur direct-response advertising during 2001.

## *O. Funeral Program*

The Workshops developed a funeral program in 1997 to help defray funeral expenses for its clients on an as needed basis. The Workshops will pay up to a maximum of \$3,500 for funeral costs not covered by a client's available funds.

## *P. Compensated Absences*

Employees of the Workshops are entitled to paid vacation and paid sick days, depending on job classification, length of service and other factors; however, these benefits do not accumulate.

## *Q. Risk Management*

The Workshops is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The Workshops carries commercial insurance to cover all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

## *R. Transactions With Related Party*

The Stark County Board of Mental Retardation and Developmental Disabilities (MRDD) has provided the Workshops with a value of in-kind contributions which is included in the accompanying financial statements. Real estate and certain equipment used by the Workshops are owned by MRDD. In addition, certain operating expenses of the Workshops, including utilities; salaries and fringe benefits of administrative, teaching and delivery personnel; insurance and vehicle operating costs are paid for by MRDD. These in-kind contributions have been computed by MRDD following the guidelines from the State. The same amount is recorded as expense on the financial statements and is allocated between program services and administrative expenses. The amount recorded as in-kind contributions and expenses is \$324,424 for 2001.

Certain expenses of the Workshops, including salaries and fringe benefits of its Director are paid for by MRDD. The Workshops incurred expenses to MRDD amounting to \$84,386 during 2001.

As of December 31, 2001, the Workshops owed MRDD \$19,800 for the above expenses.

The unaudited insured value of MRDD property used by the Workshops was \$15,624,860 at December 31, 2001.

# STARK COUNTY, OHIO

*Notes to the General Purpose Financial Statements  
December 31, 2001*

## **NOTE 27. STARK COUNTY TRANSPORTATION IMPROVEMENT DISTRICT**

### *A. Organization*

The Stark County Transportation Improvement District (District) was created pursuant to Sections 5540.02, 5540.151 and 4504.21 of the Ohio Revised Code for the purpose of road and highway improvements in conjunction with the Ohio Department of Transportation. As a political subdivision it is distinct from, and is not an agency fund of, the State of Ohio or any other local government unit. The District is not subject to Federal or State income taxes. The District is a developmental stage enterprise activity.

The District is managed by a five member Board of Trustees.

### *B. Operations*

The District has not obtained a dedicated local funding source. In 2001, the District received local operating subsidies from Stark County (County). Management plans to continue requesting annual subsidies from the County until such time as a dedicated local funding source is obtained.

### *C. Reporting Entity*

For financial reporting purposes, all departments and operations for which the District is financially accountable are included in the reporting entity. Financial accountability was evaluated based on consideration of financial interdependency, appointment of voting majority, and imposition of will. No governmental units other than the District itself are included in the reporting entity as none are deemed component units based upon the consideration above.

The District is considered a component unit of the County due to the fact that the members of the District's board are appointed by the Stark County Board of Commissioners, and the District is economically dependent on the County for operating subsidies.

### *D. Basis of Accounting*

The District follows the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. The measurement focus is on determination of net income, financial position and cash flows. All transactions are accounted for in a single enterprise fund.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," the District has elected to apply the provisions of the Statements and Interpretations of the Financial Accounting Standards Board (FASB) issued before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. The District will continue applying all applicable pronouncements issued by the GASB.

### *E. Cash and Cash Equivalents*

For purposes of the Statement of Cash Flows, the District considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2001

## F. Deposits and Investments

The investment and deposit of District moneys are governed by the provisions of the Ohio Revised Code. In accordance with these statutes, only banks located in Ohio and domestic building and loan associations are eligible to hold public deposits. The statutes also permit the District to invest its moneys in certificates of deposit, savings accounts, money market accounts, the State Treasurer's investment pool (STAR Ohio), and obligations of the United States government and certain agencies thereof. The District may also enter into repurchase agreements with any eligible depository or any eligible dealer who is a member of the National Association of Securities Dealers for a period not exceeding thirty days.

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in excess of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities valued at least 105 percent of the total value of public moneys on deposit at the institution. Repurchase agreements must be secured by the specific government securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and must mature or be redeemable within five years of the date of the related repurchase agreement. The market value of the securities subject to a repurchase agreement must exceed the value of the principal by 2 percent and be marked to market daily. State law does not require security for public deposits and investments to be maintained in the District's name.

The District is prohibited from investing in any financial instrument, contract, or obligation whose value or return is based upon or linked to another asset or index, or both, separate from the financial instruments, contracts, or obligation itself (commonly known as a "derivative"). The District is also prohibited from investing in reverse repurchase agreements.

Deposits The carrying amount and bank balance of the District's deposits was \$857,922 at December 31, 2001. All deposits were uncollateralized and uninsured. Although the securities were held by the pledging financial institutions trust department or agent in the County's name and all State statutory requirements for the investment of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments The District had investments with a fair value of \$165,311 in STAR Ohio, which is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

The classification of cash and cash equivalents on the combined financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities that use Proprietary Fund Accounting."

A reconciliation between the classification of cash and investments on the combined financial statements and the classification per GASB Statement No. 3 is as follows:

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	<i>Cash and Cash Equivalents</i>	<i>Investments</i>
<i>GASB Statement No. 9</i>	\$ 1,023,233	\$ -
<i>Investments which are part of the cash management pool: STAR Ohio</i>	<u>(165,311)</u>	<u>165,311</u>
<i>GASB Statement No. 3</i>	<u>\$ 857,922</u>	<u>\$ 165,311</u>

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# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2001

## NOTE 28. STARK COUNTY PORT AUTHORITY

### A. Description of the Entity

The Stark County Port Authority (the Port Authority) is a body politic and corporate established to promote, develop and advance the general welfare, commerce, and economic development of Stark County and its citizens, and to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Port Authority is directed by a five-member Board appointed by the Stark County Commissioners.

The Port Authority is a component unit of Stark County due to the members of the Port Authority's Board being appointed by the Stark County Board of Commissioners and being economically dependent on the County for operating subsidies.

The Port Authority's management believes these financial statements present all activities for which the Port Authority is financially accountable. The Port Authority was formed in June 1995 and became independent from Stark County as their fiscal agent in May 1998.

### B. Basis of Accounting

The Port Authority follows the accrual basis of accounting, whereby revenues and expenses are recognized in the period earned or incurred. The measurement focus is on determination of net income, financial position and cash flows. All transactions are accounted for in a single enterprise fund.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 20, "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting," the Port Authority has elected to apply the provisions of the Statements and Interpretations of the Financial Accounting Standards Board (FASB) issued before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements. The Authority will continue applying all applicable pronouncements issued by the GASB.

### C. Fund Accounting

The Port Authority maintains a General Fund, which is the general operating fund and is used to account for all financial resources of the Port Authority. This fund is used to account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges.

### D. Budgetary Process

Budget The Ohio Revised Code, Section 4582.13, requires that each fund be budgeted annually. This budget includes estimated receipts and appropriations.

Appropriations According to the bylaws of the Port Authority, the Board shall adopt an appropriation resolution.

Encumbrances The Port Authority reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and are not reappropriated.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2001

## E. Property, Plant and Equipment

Property and equipment are stated at cost less accumulated depreciation computed on the straight-line method over an estimated useful life of 20 years.

## F. Cash

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash at December 31 was \$42,853 in Demand Deposits and \$1,001,475 in Certificates of Deposit. Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

## G. Budgetary Activity

Budgetary activity for the year ended December 31, 2001 follows:

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<i>2001 Budgeted vs. Actual Receipts</i>			
<u>Fund Type</u>	<u>Budgeted Receipts</u>	<u>Actual Receipts</u>	<u>Variance</u>
General	\$ 227,000	\$ 1,050,387	\$ 823,387

<i>2001 Budgeted vs. Actual Budgetary Expenditures</i>			
<u>Fund Type</u>	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 308,600	\$ 293,296	\$ 15,304

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## H. Risk Management

The Port Authority has obtained public officials' liability insurance from the Ohio Farmers Insurance Company.

## I. Related Party Transactions

During 1997 and 1998, the Port Authority applied for and received loans through the Stark County Community Improvement Corporation (CIC). The Stark Development Board (SDB) does the billing of these loans for the CIC and charges a service fee for this service to the entities receiving the loan. The Port Authority contracts with the SDB to maintain the Port Authority's records. In 2001, the Port Authority paid the SDB \$250 for servicing the loans.

# STARK COUNTY, OHIO

Notes to the General Purpose Financial Statements  
December 31, 2001

## J. Fixed Assets

As of December 31, 2001, the Port Authority owns land valued at \$157,000. On June 1, 2001, a building with a net book value of \$640,687, previously situated on this land, was destroyed by fire. The Port Authority received insurance proceeds in the amount of \$876,000. Additionally, \$95,000 of insurance proceeds were remitted to the Lexington Township Fire Department in accordance with Ohio Rev. Code Section 3929.86. These monies will be held in a Demolition Escrow Fund until proper cleanup of the site has been completed at which time the funds will be forwarded to the Port Authority.

## K. Debt

At December 31, 2001, debt outstanding totaled \$100,000 consisting of two \$50,000 loans with the CIC with a 3% rate of interest. The Port Authority obtained the CIC loans for operating purposes. The interest will be paid in annual installments with the balance of the loan being repaid at the end of the loan term. Amortization of the above debt, including interest, is scheduled as follows:

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<i>Year Ended</i> <u>December 31</u>	<u>1997</u> <i>Loan</i>	<u>1998</u> <i>Loan</i>	<u>Total</u>
2002	\$ 51,500	\$ 1,500	\$ 53,000
2003	-	51,500	51,500
<i>Total</i>	<u>\$ 51,500</u>	<u>\$ 53,000</u>	<u>\$ 104,500</u>

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On January 14, 2002, the Board of Directors adopted a resolution to consider authorizing and issuing revenue bonds of the Port Authority in an aggregate face amount not to exceed \$1,500,000 to assist Canton Country Day School (the "School") in financing and refinancing costs of a project. The School has requested the Port Authority to issue self-supporting port authority revenue bonds for the purpose of paying "costs" of refinancing an existing loan incurred in connection with the expansion of the School's existing building, building improvements and repairs, purchasing new school busses and vans and issuing the Bonds.

## L. Contingent Liabilities

The Port Authority is defendant in a lawsuit. Although the outcome of this suit is not presently determinable, management believes that the resolution of this matter will not materially adversely affect the Port Authority's financial condition.

## **GENERAL FUND**

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The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual (Non-GAAP Basis) - General Fund  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$ 12,517,470	\$ 12,505,898	\$ (11,572)
Permissive Sales Tax	35,057	35,057	-
Charges for Services	12,449,947	12,631,306	181,359
Licenses and Permits	62,000	62,070	70
Fines and Forfeitures	426,500	424,395	(2,105)
Intergovernmental	9,691,790	9,993,584	301,794
Interest	6,706,000	7,081,021	375,021
Rentals	-	467,947	467,947
Other	<u>2,881,932</u>	<u>1,714,651</u>	<u>(1,167,281)</u>
<b>Total Revenues</b>	<u>44,770,696</u>	<u>44,915,929</u>	<u>145,233</u>
<b>Expenditures:</b>			
Current:			
<b>General Government - Legislative and Executive</b>			
Commissioners' Office			
Personal Services	1,533,791	1,161,644	372,147
Materials and Supplies	88,066	80,894	7,172
Contractual Services	2,540,778	2,478,592	62,186
Capital Outlay	103,200	95,679	7,521
Other	<u>843,168</u>	<u>264,844</u>	<u>578,324</u>
Total Commissioners' Office	<u>5,109,003</u>	<u>4,081,653</u>	<u>1,027,350</u>
County Auditor			
Personal Services	1,207,984	1,187,659	20,325
Materials and Supplies	15,341	12,835	2,506
Contractual Services	221,251	212,048	9,203
Capital Outlay	8,523	8,523	-
Other	<u>18,669</u>	<u>18,669</u>	<u>-</u>
Total County Auditor	<u>1,471,768</u>	<u>1,439,734</u>	<u>32,034</u>
County Treasurer			
Personal Services	572,017	565,355	6,662
Materials and Supplies	13,342	13,128	214
Contractual Services	99,929	85,382	14,547
Capital Outlay	<u>23,500</u>	<u>23,235</u>	<u>265</u>
Total County Treasurer	<u>708,788</u>	<u>687,100</u>	<u>21,688</u>
Prosecuting Attorney			
Personal Services	2,438,006	2,376,793	61,213
Materials and Supplies	66,610	65,012	1,598
Contractual Services	52,767	48,142	4,625
Capital Outlay	32,044	31,724	320
Other	<u>49,345</u>	<u>49,345</u>	<u>-</u>
Total Prosecuting Attorney	<u>2,638,772</u>	<u>2,571,016</u>	<u>67,756</u>

(continued)

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual (Non-GAAP Basis) - General Fund (continued)  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Recorder</b>			
Personal Services	\$ 451,722	\$ 431,499	\$ 20,223
Materials and Supplies	16,528	16,233	295
Contractual Services	27,881	27,708	173
Capital Outlay	6,200	6,200	-
Other	<u>5,510</u>	<u>5,294</u>	<u>216</u>
Total Recorder	<u>507,841</u>	<u>486,934</u>	<u>20,907</u>
<b>Citizen's Building Operating</b>			
Personal Services	258,540	228,235	30,305
Materials and Supplies	390,753	385,017	5,736
Contractual Services	180,739	163,408	17,331
Capital Outlay	332,963	325,107	7,856
Other	<u>24,924</u>	<u>24,924</u>	<u>-</u>
Total Citizen's Building Operating	<u>1,187,919</u>	<u>1,126,691</u>	<u>61,228</u>
<b>Board of Elections</b>			
Personal Services	1,156,185	973,894	182,291
Materials and Supplies	89,957	86,102	3,855
Contractual Services	184,959	132,789	52,170
Capital Outlay	257,250	7,240	250,010
Other	<u>9,944</u>	<u>8,073</u>	<u>1,871</u>
Total Board of Elections	<u>1,698,295</u>	<u>1,208,098</u>	<u>490,197</u>
<b>Data Processing</b>			
Personal Services	1,382,461	1,381,187	1,274
Materials and Supplies	47,744	47,041	703
Contractual Services	1,300,313	1,228,926	71,387
Capital Outlay	587,000	586,818	182
Other	<u>5,446</u>	<u>3,058</u>	<u>2,388</u>
Total Data Processing	<u>3,322,964</u>	<u>3,247,030</u>	<u>75,934</u>
<b>Buildings and Grounds Maintenance</b>			
Personal Services	139,799	137,098	2,701
Materials and Supplies	412,084	393,386	18,698
Contractual Services	240,309	211,449	28,860
Capital Outlay	<u>14,060</u>	<u>4,740</u>	<u>9,320</u>
Total Buildings and Grounds Maintenance	<u>806,252</u>	<u>746,673</u>	<u>59,579</u>
<b>Total General Government - Legislative and Executive</b>	<u>17,451,602</u>	<u>15,594,929</u>	<u>1,856,673</u>
<b>General Government - Judicial</b>			
Court of Appeals			
Materials and Supplies	81,380	73,362	8,018
Contractual Services	119,735	97,022	22,713
Capital Outlay	<u>105,051</u>	<u>105,008</u>	<u>43</u>
Total Court of Appeals	<u>306,166</u>	<u>275,392</u>	<u>30,774</u>

(continued)

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual (Non-GAAP Basis) - General Fund (continued)  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Common Pleas Court</b>			
Personal Services	\$ 2,604,131	\$ 2,507,993	\$ 96,138
Materials and Supplies	127,099	106,126	20,973
Contractual Services	453,517	388,729	64,788
Capital Outlay	81,009	80,953	56
Other	<u>25,192</u>	<u>19,501</u>	<u>5,691</u>
Total Common Pleas Court	<u>3,290,948</u>	<u>3,103,302</u>	<u>187,646</u>
<b>Common Pleas Jury Commission</b>			
Personal Services	84,815	79,310	5,505
Contractual Services	<u>225</u>	<u>116</u>	<u>109</u>
Total Common Pleas Jury Commission	<u>85,040</u>	<u>79,426</u>	<u>5,614</u>
<b>Juvenile Court</b>			
Personal Services	2,713,962	2,683,496	30,466
Materials and Supplies	66,404	65,420	984
Contractual Services	217,411	215,350	2,061
Capital Outlay	41,378	41,373	5
Other	<u>39,665</u>	<u>37,968</u>	<u>1,697</u>
Total Juvenile Court	<u>3,078,820</u>	<u>3,043,607</u>	<u>35,213</u>
<b>Probate Court</b>			
Personal Services	427,211	420,327	6,884
Materials and Supplies	14,049	10,044	4,005
Contractual Services	83,781	66,558	17,223
Capital Outlay	15,216	10,616	4,600
Other	<u>1,500</u>	<u>1,120</u>	<u>380</u>
Total Probate Court	<u>541,757</u>	<u>508,665</u>	<u>33,092</u>
<b>Clerk of Courts</b>			
Personal Services	906,800	884,559	22,241
Materials and Supplies	8,603	8,591	12
Contractual Services	160,964	159,896	1,068
Capital Outlay	1,092	1,092	-
Other	<u>1,500</u>	<u>1,440</u>	<u>60</u>
Total Clerk of Courts	<u>1,078,959</u>	<u>1,055,578</u>	<u>23,381</u>
<b>Public Defender</b>			
Personal Services	927,223	832,622	94,601
Materials and Supplies	19,263	18,114	1,149
Contractual Services	15,091	10,615	4,476
Capital Outlay	6,151	4,158	1,993
Other	<u>1,195</u>	<u>921</u>	<u>274</u>
Total Public Defender	<u>968,923</u>	<u>866,430</u>	<u>102,493</u>
<b>Municipal Court</b>			
Personal Services	474,119	445,165	28,954
Contractual Services	<u>45,609</u>	<u>36,110</u>	<u>9,499</u>
Total Municipal Court	<u>519,728</u>	<u>481,275</u>	<u>38,453</u>
<b>Total General Government - Judicial</b>	<u>\$ 9,870,341</u>	<u>\$ 9,413,675</u>	<u>\$ 456,666</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual (Non-GAAP Basis) - General Fund (continued)  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Public Safety</b>			
Sheriff			
Personal Services	\$ 11,531,252	\$ 11,500,593	\$ 30,659
Materials and Supplies	931,385	904,091	27,294
Contractual Services	2,610,786	2,536,966	73,820
Capital Outlay	622,646	598,746	23,900
Other	<u>115,499</u>	<u>99,562</u>	<u>15,937</u>
Total Sheriff	<u>15,811,568</u>	<u>15,639,958</u>	<u>171,610</u>
Sheriff's Rotary			
Personal Services	1,408,027	1,109,753	298,274
Materials and Supplies	85,921	75,805	10,116
Contractual Service	31,847	11,318	20,529
Capital Outlay	117,315	97,315	20,000
Other	<u>140,122</u>	<u>-</u>	<u>140,122</u>
Total Sheriff's Rotary	<u>1,783,232</u>	<u>1,294,191</u>	<u>489,041</u>
Coroner			
Personal Services	392,584	392,305	279
Materials and Supplies	10,870	10,704	166
Contractual Services	73,229	64,123	9,106
Other	<u>1,723</u>	<u>865</u>	<u>858</u>
Total Coroner	<u>478,406</u>	<u>467,997</u>	<u>10,409</u>
Building Inspection			
Personal Services	521,603	480,477	41,126
Materials and Supplies	19,047	17,996	1,051
Contractual Services	42,190	38,418	3,772
Capital Outlay	11,000	10,957	43
Other	<u>3,738</u>	<u>3,464</u>	<u>274</u>
Total Building Inspection	<u>597,578</u>	<u>551,312</u>	<u>46,266</u>
Emergency Preparedness/HAZMAT			
Personal Services	52,701	52,488	213
Materials and Supplies	5,995	3,244	2,751
Contractual Services	19,989	18,430	1,559
Capital Outlay	1,900	755	1,145
Other	<u>1,804</u>	<u>1,783</u>	<u>21</u>
Total Emergency Preparedness/HAZMAT	<u>82,389</u>	<u>76,700</u>	<u>5,689</u>
<b>Total Public Safety</b>	<u>18,753,173</u>	<u>18,030,158</u>	<u>723,015</u>
<b>Public Works</b>			
Buildings and Grounds Capital			
Contractual Service	36,884	6,666	30,218
Capital Outlay	<u>1,688,506</u>	<u>823,774</u>	<u>864,732</u>
<b>Total Public Works</b>	<u>\$ 1,725,390</u>	<u>\$ 830,440</u>	<u>\$ 894,950</u>

(continued)

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance -  
Budget and Actual (Non-GAAP Basis) - General Fund (continued)  
For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Human Services</b>			
Veteran's Service Commission			
Personal Services	\$ 540,558	\$ 517,736	\$ 22,822
Materials and Supplies	13,276	9,332	3,944
Contractual Services	16,441	14,862	1,579
Capital Outlay	12,700	1,867	10,833
Other	<u>262,465</u>	<u>259,796</u>	<u>2,669</u>
<b>Total Human Services</b>	<u>845,440</u>	<u>803,593</u>	<u>41,847</u>
<b>Other</b>			
Unclaimed Monies			
Other	<u>962,166</u>	<u>699,304</u>	<u>262,862</u>
Real and Personal Tax Overpayment			
Other	<u>1,906,619</u>	<u>819,963</u>	<u>1,086,656</u>
<b>Total Other</b>	<u>2,868,785</u>	<u>1,519,267</u>	<u>1,349,518</u>
<b>Total Intergovernmental</b>	<u>6,444,825</u>	<u>6,444,825</u>	<u>-</u>
<b>Debt Service:</b>			
Interest and Fiscal Charges	<u>5,044</u>	<u>4,182</u>	<u>862</u>
<b>Total Debt Service</b>	<u>5,044</u>	<u>4,182</u>	<u>862</u>
<b>Total Expenditures</b>	<u>57,964,600</u>	<u>52,641,069</u>	<u>5,323,531</u>
<b>Excess of Revenues Under Expenditures</b>	<u>(13,193,904)</u>	<u>(7,725,140)</u>	<u>5,468,764</u>
<b>Other Financing Sources (Uses):</b>			
Advances - In	90,000	80,408	(9,592)
Advances - Out	(80,408)	(80,408)	-
Operating Transfers - In	11,885	11,885	-
Operating Transfers - Out	<u>(275,298)</u>	<u>(109,697)</u>	<u>165,601</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(253,821)</u>	<u>(97,812)</u>	<u>156,009</u>
<b>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</b>	(13,447,725)	(7,822,952)	5,624,773
<b>Fund Balance at Beginning of Year</b>	8,893,866	8,893,866	-
<b>Prior Year Encumbrances Appropriated</b>	<u>11,900,441</u>	<u>11,900,441</u>	<u>-</u>
<b>Fund Balance at End of Year</b>	<u>\$ 7,346,582</u>	<u>\$ 12,971,355</u>	<u>\$ 5,624,773</u>

## **SPECIAL REVENUE**

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Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of the County's special revenue funds:

Victim Assistance - To account for the grant received through the Attorney General's office that is expended to assist individuals who are the victims of crime.

Youth Services - To account for grant monies received from the State Department of Youth Services used for placement of children, a juvenile delinquency diversion program, juvenile delinquency prevention and other related activities.

Alcohol and Drug Board - To account for Federal and State grants used to provide alcohol dependency and drug addiction services by the Alcohol and Drug Addiction Services Board of Stark County.

Pass Through Grants - To account for revenue from various state and federal agencies to be disbursed to various County agencies.

Justice System Sales Tax - To account for the County-wide sales and use tax used for improvements to the criminal justice system.

Mental Retardation and Developmental Disabilities - To account for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources are a County-wide property tax levy and Federal and State grants.

Real Estate Tax Prepayment - To account for prepayments used toward the payment of real property taxes when due and account for interest earnings on prepayments used to pay expenses incurred in establishing and administering the prepayment system.

HOME Program - To account for funds received from the U.S. Department of Housing and Urban Development used to provide housing rehabilitation service for the elderly and low-income residents.

911 System - To account for tax revenue used in establishing, equipping, furnishing, operating and maintaining a County-wide 911 system of safety answering points.

Mental Health - To account for a County-wide property tax levy and Federal and State grants that are expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public.

Certificate of Title Administration - To account for funds retained by the Clerk of Courts from costs incurred in processing titles under Chapters 1548 and 4505, Revised Code.

Children's Services - To account for monies received from a County-wide property tax, Federal and State grants, support collections, Veteran's Administration and Social Security. Major expenditures are for foster homes, emergency shelters, medical care, school supplies, counseling and parental training.

Child Assault Prosecution - To account for revenue received from the Children's Services levy fund to be used for the child sexual assault program.

Community Development - To account for revenue received from the Federal government to be expended for administrative costs of the community development block grant program.

Coroner Laboratory - To account for revenue received from the performance of autopsies for other counties to be used for the improvement of the County morgue.

## **SPECIAL REVENUE**

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Computer Technology - To account for monies received from County Recorder and Court fees to be used to computerize the Recorder's office and the Courts.

Delinquent Tax Assessment and Collection - To account for five percent of all collected delinquent real estate taxes, personal property taxes, manufactured home taxes and special assessments used for the purpose of collecting delinquent real estate taxes, personal property taxes, manufactured home taxes and special assessments.

Dog and Kennel - To account for the dog warden's operations, financed by sales of dog tags and kennel permits and by fine collections.

Immobilization and Impoundment - To account for immobilization fees and charges collected to be used to help defray the costs of the immobilization and impoundment of the vehicle.

In-Home Detention - To account for grant proceeds to be used for a pilot in-home detention program.

Motor Vehicle and Gas Tax - To account for revenue derived from motor vehicle license and gasoline taxes and interest. Expenditures in this special revenue fund are restricted by State law to County road and bridge repair/improvement programs.

Jail Commissary - To account for revenues received and expenditures made related to the daily operations of the commissary in the County jail.

Probate Court Conduct Business - To account for court costs expended on specific supplies as stated within the Revised Code.

Public Assistance - To account for various Federal and State grants as well as transfers from the general fund used to provide public assistance to general relief recipients and pay their providers of medical assistance, and for certain public social services.

Real Estate Assessment - To account for State-mandated County-wide real estate reappraisals that are funded by charges to political subdivisions located within the County.

Other Public Safety - These funds' monies, comprised of Federal, State and local monies as well as miscellaneous sources, are used for various public safety purposes. These funds are as follows:

Sheriff's Litter Patrol, Adult Probation, Bureau of Justice Assistance Block Grant, Day Reporting, Disaster Services-HAZMAT, House Arrest, Prosecutor's Career Drug Unit, Prosecutor's Crimewatch, Enforcement and Education, Violence Prevention, Indigent Drivers, Supportive Housing Program, Community Prosecution Program, Addiction Rehabilitation, Emergency Preparedness Grants.

Other - Smaller Special Revenue Funds operated by the County and subsidized in part by Federal, State and local monies as well as miscellaneous sources. These funds are as follows:

Recycle Ohio Litter Grant, Childrens' Trust State Grant, Computer Justice Information System, Drug Court Planning Grant, Indigent Guardianship, Common Pleas Mediation, Probate Court Security Grant, Belden School Grant

# STARK COUNTY, OHIO

Combining Balance Sheet

All Special Revenue Funds

December 31, 2001

	Victim Assistance	Youth Services	Alcohol and Drug Board	Pass Through Grants	Justice System Sales Tax	Mental Retardation and Developmental Disabilities
<b>Assets:</b>						
Cash and Cash Equivalents	\$ 67,679	\$ 1,001,862	\$ 3,189,067	\$ 99,824	\$ 2,333,829	\$ 15,549,335
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	44,723	-
Receivables:						
Taxes	-	-	-	-	-	19,575,858
Permissive Sales Tax Accounts	-	-	-	2,363	4,331	-
Due from Other Funds	-	-	-	-	-	739,413
Intergovernmental Receivable	94,673	88,726	1,033,431	1,659,110	-	336,255
Materials and Supplies Inventory	-	794	2,867	-	-	93,137
Loans Receivable	-	-	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 162,352</u></b>	<b><u>\$ 1,091,382</u></b>	<b><u>\$ 4,225,365</u></b>	<b><u>\$ 1,761,297</u></b>	<b><u>\$ 2,382,883</u></b>	<b><u>\$ 36,314,487</u></b>
<b>Liabilities:</b>						
Accounts Payable	\$ 47	\$ 15,901	\$ 375,995	\$ 5,074	\$ 16,267	\$ 338,764
Contracts Payable	-	-	-	-	18,060	-
Accrued Wages	6,009	24,449	13,687	-	-	1,390,531
Compensated Absences Payable	817	3,103	1,414	-	-	166,690
Retainage Payable	-	-	-	-	44,723	-
Due to Other Funds	670	3,540	-	-	-	-
Intergovernmental Payable	410	1,606	298	46,185	-	43,750
Deferred Revenue	<u>68,897</u>	<u>-</u>	<u>499,671</u>	<u>907,960</u>	<u>-</u>	<u>20,567,471</u>
<b>Total Liabilities</b>	<b><u>76,850</u></b>	<b><u>48,599</u></b>	<b><u>891,065</u></b>	<b><u>959,219</u></b>	<b><u>79,050</u></b>	<b><u>22,507,206</u></b>
<b>Fund Equity:</b>						
Fund Balance:						
Reserved for Encumbrances	4,510	15,186	1,664,819	-	304,930	214,187
Reserved for Loan Guarantee	-	-	-	-	-	-
Unreserved:						
Undesignated	<u>80,992</u>	<u>1,027,597</u>	<u>1,669,481</u>	<u>802,078</u>	<u>1,998,903</u>	<u>13,593,094</u>
<b>Total Fund Equity</b>	<b><u>85,502</u></b>	<b><u>1,042,783</u></b>	<b><u>3,334,300</u></b>	<b><u>802,078</u></b>	<b><u>2,303,833</u></b>	<b><u>13,807,281</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$ 162,352</u></b>	<b><u>\$ 1,091,382</u></b>	<b><u>\$ 4,225,365</u></b>	<b><u>\$ 1,761,297</u></b>	<b><u>\$ 2,382,883</u></b>	<b><u>\$ 36,314,487</u></b>

<u>Real Estate Tax Prepayment</u>	<u>HOME Program</u>	<u>911 System</u>	<u>Mental Health</u>	<u>Certificate of Title Administration</u>	<u>Children's Services</u>	<u>Child Assault Prosecution</u>	<u>Community Development</u>	<u>Coroner Laboratory</u>
\$ 52,974	\$ 285,138	\$ 519,038	\$ 4,840,566	\$ 982,761	\$ 6,408,130	\$ 185,369	\$ 308,411	\$ 117,488
-	-	-	-	-	63,560	-	-	-
-	-	-	-	-	-	-	5,514	-
-	-	534,749	5,360,799	-	5,734,457	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	30,600	92,624	-	-	-	-
-	-	19,514	182,488	-	217,532	-	-	-
-	16,216	-	3,850,837	-	5,324,942	-	222,384	7,000
2,122	-	447	10,235	3,926	-	-	-	-
-	-	-	-	-	-	-	<u>1,621,541</u>	-
<u>\$ 55,096</u>	<u>\$ 301,354</u>	<u>\$ 1,073,748</u>	<u>\$ 14,275,525</u>	<u>\$ 1,079,311</u>	<u>\$ 17,748,621</u>	<u>\$ 185,369</u>	<u>\$ 2,157,850</u>	<u>\$ 124,488</u>
\$ -	\$ 73,756	\$ 4,430	\$ 218,607	\$ 243	\$ 1,823,106	\$ -	\$ 29,159	\$ 1,815
-	-	-	-	-	-	-	348,810	-
1,675	-	24,309	97,534	50,468	221,434	9,802	-	-
-	-	2,660	13,431	6,013	27,893	527	-	-
-	-	-	-	-	-	-	5,514	-
480	-	5,419	-	10,331	11,944	1,340	-	177
127	-	1,850	262,235	3,570	68,422	745	-	-
-	-	<u>554,263</u>	<u>8,143,212</u>	-	<u>9,908,041</u>	-	-	-
<u>2,282</u>	<u>73,756</u>	<u>592,931</u>	<u>8,735,019</u>	<u>70,625</u>	<u>12,060,840</u>	<u>12,414</u>	<u>383,483</u>	<u>1,992</u>
480	273,150	10,040	1,437,001	13,771	1,249,788	2,300	210,193	5,091
-	-	-	-	-	-	-	1,621,541	-
<u>52,334</u>	<u>(45,552)</u>	<u>470,777</u>	<u>4,103,505</u>	<u>994,915</u>	<u>4,437,993</u>	<u>170,655</u>	<u>(57,367)</u>	<u>117,405</u>
<u>52,814</u>	<u>227,598</u>	<u>480,817</u>	<u>5,540,506</u>	<u>1,008,686</u>	<u>5,687,781</u>	<u>172,955</u>	<u>1,774,367</u>	<u>122,496</u>
<u>\$ 55,096</u>	<u>\$ 301,354</u>	<u>\$ 1,073,748</u>	<u>\$ 14,275,525</u>	<u>\$ 1,079,311</u>	<u>\$ 17,748,621</u>	<u>\$ 185,369</u>	<u>\$ 2,157,850</u>	<u>\$ 124,488</u>

(continued)

# STARK COUNTY, OHIO

Combining Balance Sheet

All Special Revenue Funds (continued)

December 31, 2001

	<u>Computer Technology</u>	<u>Delinquent Tax Assessment and Collection</u>	<u>Dog and Kennel</u>	<u>Immobilization and Impoundment</u>	<u>In-Home Detention</u>	<u>Motor Vehicle and Gas Tax</u>
<b>Assets:</b>						
Cash and Cash Equivalents	\$ 975,742	\$ 1,298,775	\$ 112,645	\$ 44,833	\$ 428	\$ 1,136,306
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-	-
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-	127,391
Receivables:						
Taxes	-	-	-	-	-	-
Permissive Sales Tax Accounts	14,352	1,103	-	-	-	832
Due from Other Funds	-	1,808	-	-	-	-
Intergovernmental Receivable	-	-	-	1,100	-	5,142,511
Materials and Supplies Inventory	304	5,361	2,220	-	-	1,110,454
Loans Receivable	-	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 990,398</u>	<u>\$ 1,307,047</u>	<u>\$ 114,865</u>	<u>\$ 45,933</u>	<u>\$ 428</u>	<u>\$ 7,517,494</u>
<b>Liabilities:</b>						
Accounts Payable	\$ 48,602	\$ 63,971	\$ 3,546	\$ -	\$ -	\$ 169,191
Contracts Payable	-	-	-	-	-	22,785
Accrued Wages	11,752	8,541	37,627	-	-	344,928
Compensated Absences Payable	197	701	898	-	-	32,495
Retainage Payable	-	-	-	-	-	127,391
Due to Other Funds	1,630	2,001	4,990	-	-	52,871
Intergovernmental Payable	756	650	1,688	-	-	20,915
Deferred Revenue	-	-	-	-	-	4,167,497
<b>Total Liabilities</b>	<u>62,937</u>	<u>75,864</u>	<u>48,749</u>	<u>-</u>	<u>-</u>	<u>4,938,073</u>
<b>Fund Equity:</b>						
Fund Balance:						
Reserved for Encumbrances	15,746	41,331	12,795	-	-	289,865
Reserved for Loan Guarantee	-	-	-	-	-	-
Unreserved:						
Undesignated	911,715	1,189,852	53,321	45,933	428	2,289,556
<b>Total Fund Equity</b>	<u>927,461</u>	<u>1,231,183</u>	<u>66,116</u>	<u>45,933</u>	<u>428</u>	<u>2,579,421</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 990,398</u>	<u>\$ 1,307,047</u>	<u>\$ 114,865</u>	<u>\$ 45,933</u>	<u>\$ 428</u>	<u>\$ 7,517,494</u>

<u>Jail Commissary</u>	<u>Probate Court Conduct Business</u>	<u>Public Assistance</u>	<u>Real Estate Assessment</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Totals</u>
\$ 60,130	\$ 11,063	\$ 5,256,205	\$ 1,021,187	\$ 956,754	\$ 335,143	\$ 47,150,682
-	-	-	-	-	-	63,560
-	-	-	-	-	-	177,628
-	-	-	-	-	-	31,205,863
-	-	-	-	-	-	4,331
601	487	-	-	2,320	3,700	169,471
-	-	-	-	385	-	1,161,140
-	-	25,500,048	-	301,045	37,854	43,616,132
16,650	-	30,179	1,028	46,722	-	1,326,446
-	-	-	-	-	-	1,621,541
<u>\$ 77,381</u>	<u>\$ 11,550</u>	<u>\$ 30,786,432</u>	<u>\$ 1,022,215</u>	<u>\$ 1,307,226</u>	<u>\$ 376,697</u>	<u>\$ 126,496,794</u>
\$ 25,739	\$ -	\$ 1,559,676	\$ 39,638	\$ 43,646	\$ 6,900	\$ 4,864,073
-	-	-	-	-	-	389,655
-	-	1,118,799	97,898	40,241	2,321	3,502,005
-	-	132,170	8,998	3,836	-	401,843
-	-	-	-	-	-	177,628
-	-	92,155	26,147	35,905	301	249,901
-	-	95,986	14,598	23,957	167	587,915
-	-	14,251,868	-	-	-	59,068,880
<u>25,739</u>	<u>-</u>	<u>17,250,654</u>	<u>187,279</u>	<u>147,585</u>	<u>9,689</u>	<u>69,241,900</u>
6,570	16	2,843,799	49,728	126,559	92,633	8,884,488
-	-	-	-	-	-	1,621,541
<u>45,072</u>	<u>11,534</u>	<u>10,691,979</u>	<u>785,208</u>	<u>1,033,082</u>	<u>274,375</u>	<u>46,748,865</u>
<u>51,642</u>	<u>11,550</u>	<u>13,535,778</u>	<u>834,936</u>	<u>1,159,641</u>	<u>367,008</u>	<u>57,254,894</u>
<u>\$ 77,381</u>	<u>\$ 11,550</u>	<u>\$ 30,786,432</u>	<u>\$ 1,022,215</u>	<u>\$ 1,307,226</u>	<u>\$ 376,697</u>	<u>\$ 126,496,794</u>

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances

All Special Revenue Funds

For the Year Ended December 31, 2001

	Victim Assistance	Youth Services	Alcohol and Drug Board	Pass Through Grants	Justice System Sales Tax	Mental Retardation and Developmental Disabilities
<b>Revenues:</b>						
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,636,185
Sales Tax	-	-	-	-	34,190	-
Charges for Services	-	-	-	92,254	-	194,284
Licenses and Permits	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Intergovernmental	214,444	985,305	7,132,493	3,535,486	-	10,464,333
Special Assessments	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Rent	-	-	-	-	-	5,419
Other	-	-	27,618	-	-	535,208
<b>Total Revenues</b>	<u>214,444</u>	<u>985,305</u>	<u>7,160,111</u>	<u>3,627,740</u>	<u>34,190</u>	<u>29,835,429</u>
<b>Expenditures:</b>						
Current:						
General Government:						
Legislative and Executive	47	-	-	-	-	-
Judicial	-	-	-	-	1,284,601	-
Public Safety	-	900,742	-	-	-	-
Public Works	-	-	-	-	-	-
Health	-	-	5,604,099	-	-	29,454,322
Human Services	177,517	-	-	-	-	-
Intergovernmental	-	-	-	3,556,864	-	-
Debt Service:						
Principal Retirement	-	-	5,393	-	-	-
Interest and Fiscal Charges	-	-	691	-	-	-
<b>Total Expenditures</b>	<u>177,564</u>	<u>900,742</u>	<u>5,610,183</u>	<u>3,556,864</u>	<u>1,284,601</u>	<u>29,454,322</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>36,880</u>	<u>84,563</u>	<u>1,549,928</u>	<u>70,876</u>	<u>(1,250,411)</u>	<u>381,107</u>
<b>Other Financing Sources (Uses):</b>						
Operating Transfers - In	-	-	-	-	-	-
Proceeds from Sale of Fixed Assets	-	-	-	-	-	-
Inception of Capital Lease	-	-	31,165	-	-	-
Operating Transfers - Out	(10,305)	-	-	-	-	(615,000)
<b>Total Other Financing Sources (Uses)</b>	<u>(10,305)</u>	<u>-</u>	<u>31,165</u>	<u>-</u>	<u>-</u>	<u>(615,000)</u>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	26,575	84,563	1,581,093	70,876	(1,250,411)	(233,893)
<b>Fund Balances Beginning of Year, as Restated</b>	58,927	959,013	1,756,589	731,202	3,554,244	14,138,915
<b>Decrease in Reserve for Inventory</b>	-	(793)	(3,382)	-	-	(97,741)
<b>Fund Balances End of Year</b>	<u>\$ 85,502</u>	<u>\$ 1,042,783</u>	<u>\$ 3,334,300</u>	<u>\$ 802,078</u>	<u>\$ 2,303,833</u>	<u>\$ 13,807,281</u>

<u>Real Estate Tax Prepayment</u>	<u>HOME Program</u>	<u>911 System</u>	<u>Mental Health</u>	<u>Certificate of Title Administration</u>	<u>Children's Services</u>	<u>Child Assault Prosecution</u>	<u>Community Development</u>	<u>Coroner Laboratory</u>
\$ -	\$ -	\$ 509,828	\$ 5,135,500	\$ -	\$ 5,452,875	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	5	44,100	1,340,397	1,032,763	-	3,196	57,602
-	-	-	-	-	-	-	-	-
-	1,178,490	59,308	18,452,982	-	12,505,504	230,024	1,242,101	-
-	-	-	-	-	-	-	-	-
34,277	214	-	652	-	-	-	65	-
-	-	-	-	-	-	-	-	-
-	<u>117,091</u>	<u>80</u>	<u>1,198,271</u>	<u>-</u>	<u>266,395</u>	<u>1,632</u>	<u>105,027</u>	<u>-</u>
<u>34,277</u>	<u>1,295,795</u>	<u>569,221</u>	<u>24,831,505</u>	<u>1,340,397</u>	<u>19,257,537</u>	<u>231,656</u>	<u>1,350,389</u>	<u>57,602</u>
31,666	-	-	-	-	-	-	-	-
-	-	-	-	1,096,361	-	-	-	-
-	-	459,195	-	-	-	-	-	40,015
-	1,176,013	-	-	-	-	-	1,364,730	-
-	-	-	24,220,991	-	-	-	-	-
-	-	-	-	-	20,725,725	196,727	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>31,666</u>	<u>1,176,013</u>	<u>459,195</u>	<u>24,220,991</u>	<u>1,096,361</u>	<u>20,725,725</u>	<u>196,727</u>	<u>1,364,730</u>	<u>40,015</u>
<u>2,611</u>	<u>119,782</u>	<u>110,026</u>	<u>610,514</u>	<u>244,036</u>	<u>(1,468,188)</u>	<u>34,929</u>	<u>(14,341)</u>	<u>17,587</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,611	119,782	110,026	610,514	244,036	(1,468,188)	34,929	(14,341)	17,587
50,203	107,816	371,427	4,931,906	768,964	7,155,969	138,026	1,788,708	104,909
-	-	(636)	(1,914)	(4,314)	-	-	-	-
<u>\$ 52,814</u>	<u>\$ 227,598</u>	<u>\$ 480,817</u>	<u>\$ 5,540,506</u>	<u>\$ 1,008,686</u>	<u>\$ 5,687,781</u>	<u>\$ 172,955</u>	<u>\$ 1,774,367</u>	<u>\$ 122,496</u>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances

All Special Revenue Funds (continued)

For the Year Ended December 31, 2001

	Computer Technology	Delinquent Tax Assessment and Collection	Dog and Kennel	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax
<b>Revenues:</b>						
Property and Other Local Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Tax	-	-	-	-	-	1,165,385
Charges for Services	678,501	890,535	520,222	6,100	-	72,928
Licenses and Permits	-	-	-	-	-	2,325
Fines and Forfeitures	43,090	-	3,265	-	-	148,782
Intergovernmental	-	-	-	-	-	11,390,279
Special Assessments	-	-	-	-	-	2,150
Interest	-	9,037	-	-	-	129,652
Rent	-	-	-	-	-	-
Other	1,614	117,663	10,185	-	-	5,063
<b>Total Revenues</b>	<u>723,205</u>	<u>1,017,235</u>	<u>533,672</u>	<u>6,100</u>	<u>-</u>	<u>12,916,564</u>
<b>Expenditures:</b>						
Current:						
General Government:						
Legislative and Executive	232,788	537,678	-	-	-	-
Judicial	505,535	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	-	-	-	-	-	12,218,792
Health	-	-	568,409	-	-	-
Human Services	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>738,323</u>	<u>537,678</u>	<u>568,409</u>	<u>-</u>	<u>-</u>	<u>12,218,792</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(15,118)</u>	<u>479,557</u>	<u>(34,737)</u>	<u>6,100</u>	<u>-</u>	<u>697,772</u>
<b>Other Financing Sources (Uses):</b>						
Operating Transfers - In	-	-	-	-	-	-
Proceeds from Sale of Fixed Assets	-	-	-	-	-	56,798
Inception of Capital Lease	-	-	-	-	-	-
Operating Transfers - Out	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,798</u>
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	(15,118)	479,557	(34,737)	6,100	-	754,570
<b>Fund Balances Beginning of Year, as Restated</b>	943,786	752,049	103,875	39,833	428	2,949,157
<b>Decrease in Reserve for Inventory</b>	<u>(1,207)</u>	<u>(423)</u>	<u>(3,022)</u>	<u>-</u>	<u>-</u>	<u>(1,124,306)</u>
<b>Fund Balances End of Year</b>	<u>\$ 927,461</u>	<u>\$ 1,231,183</u>	<u>\$ 66,116</u>	<u>\$ 45,933</u>	<u>\$ 428</u>	<u>\$ 2,579,421</u>

<u>Jail Commissary</u>	<u>Probate Court Conduct Business</u>	<u>Public Assistance</u>	<u>Real Estate Assessment</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Totals</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,734,388
-	-	-	-	-	-	1,199,575
179,431	8,918	-	2,587,700	71,211	255,353	8,035,500
-	-	-	-	-	-	2,325
-	-	-	-	87,207	-	282,344
-	-	48,638,379	-	2,299,805	553,610	118,882,543
-	-	-	-	-	-	2,150
-	-	-	-	8,299	-	182,196
-	-	-	-	-	-	5,419
-	968	-	31,107	878	-	2,418,800
<u>179,431</u>	<u>9,886</u>	<u>48,638,379</u>	<u>2,618,807</u>	<u>2,467,400</u>	<u>808,963</u>	<u>160,745,240</u>
-	-	-	2,405,153	-	-	3,207,332
-	7,193	-	-	-	664,864	3,558,554
182,958	-	-	-	1,859,781	-	3,442,691
-	-	-	-	-	61,038	14,820,573
-	-	-	-	-	-	59,847,821
-	-	45,155,406	-	-	-	66,255,375
-	-	-	-	-	-	3,556,864
-	-	-	-	-	-	5,393
-	-	-	-	-	-	691
<u>182,958</u>	<u>7,193</u>	<u>45,155,406</u>	<u>2,405,153</u>	<u>1,859,781</u>	<u>725,902</u>	<u>154,695,294</u>
<u>(3,527)</u>	<u>2,693</u>	<u>3,482,973</u>	<u>213,654</u>	<u>607,619</u>	<u>83,061</u>	<u>6,049,946</u>
-	-	-	-	3,696	-	3,696
-	-	-	-	-	-	56,798
-	-	-	-	-	-	31,165
-	-	-	-	(1,579)	-	(626,884)
-	-	-	-	2,117	-	(535,225)
(3,527)	2,693	3,482,973	213,654	609,736	83,061	5,514,721
72,552	8,857	10,071,405	621,282	626,003	290,456	53,096,501
<u>(17,383)</u>	<u>-</u>	<u>(18,600)</u>	<u>-</u>	<u>(76,098)</u>	<u>(6,509)</u>	<u>(1,356,328)</u>
<u>\$ 51,642</u>	<u>\$ 11,550</u>	<u>\$ 13,535,778</u>	<u>\$ 834,936</u>	<u>\$ 1,159,641</u>	<u>\$ 367,008</u>	<u>\$ 57,254,894</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Victim Assistance

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 182,427	\$ 188,668	\$ 6,241
<b>Expenditures:</b>			
Current:			
Human Services:			
Personal Services	232,127	175,448	56,679
Materials and Supplies	4,954	4,954	-
Capital Outlay	4,102	4,102	-
Other	780	780	-
<b>Total Expenditures</b>	<u>241,963</u>	<u>185,284</u>	<u>56,679</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(59,536)	3,384	62,920
<b>Other Financing Uses:</b>			
Operating Transfers Out	(10,305)	(10,305)	-
<b>Excess of Revenues Under Expenditures and Other Financing Uses</b>	(69,841)	(6,921)	62,920
<b>Fund Balance Beginning of Year</b>	58,843	58,843	-
<b>Prior Year Encumbrances Appropriated</b>	11,247	11,247	-
<b>Fund Balance End of Year</b>	<u>\$ 249</u>	<u>\$ 63,169</u>	<u>\$ 62,920</u>

### Youth Services

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 2,737,523	\$ 915,431	\$ (1,822,092)
<b>Expenditures:</b>			
Current:			
Public Safety:			
Personal Services	667,813	427,117	240,696
Materials and Supplies	4,222	3,431	791
Contractual Services	1,934,452	545,388	1,389,064
Other	33,680	14,303	19,377
<b>Total Expenditures</b>	<u>2,640,167</u>	<u>990,239</u>	<u>1,649,928</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	97,356	(74,808)	(172,164)
<b>Other Financing Sources (Uses):</b>			
Advances In	80,000	80,000	-
Advances Out	(80,000)	(80,000)	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>	97,356	(74,808)	(172,164)
<b>Fund Balance Beginning of Year</b>	699,495	699,495	-
<b>Prior Year Encumbrances Appropriated</b>	346,088	346,088	-
<b>Fund Balance End of Year</b>	<u>\$ 1,142,939</u>	<u>\$ 970,775</u>	<u>\$ (172,164)</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Alcohol and Drug Board

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 7,643,226	\$ 7,285,527	\$ (357,699)
Other	3,300	27,618	24,318
<b>Total Revenues</b>	<u>7,646,526</u>	<u>7,313,145</u>	<u>(333,381)</u>
<b>Expenditures:</b>			
Current:			
Health:			
Personal Services	347,467	274,357	73,110
Materials and Supplies	20,088	19,252	836
Contractual Services	7,923,399	7,388,856	534,543
Capital Outlay	23,423	23,423	-
Other	892,653	25,783	866,870
<b>Total Expenditures</b>	<u>9,207,030</u>	<u>7,731,671</u>	<u>1,475,359</u>
<b>Excess of Revenues Under Expenditures</b>	(1,560,504)	(418,526)	1,141,978
<b>Fund Deficit Beginning of Year</b>	(451,405)	(451,405)	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,021,147</u>	<u>2,021,147</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 9,238</u>	<u>\$ 1,151,216</u>	<u>\$ 1,141,978</u>

### Pass Through Grants

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 100,000	\$ 95,452	\$ (4,548)
Intergovernmental	6,214,825	3,472,643	(2,742,182)
<b>Total Revenues</b>	<u>6,314,825</u>	<u>3,568,095</u>	<u>(2,746,730)</u>
<b>Expenditures:</b>			
Intergovernmental	<u>6,509,145</u>	<u>3,667,665</u>	<u>2,841,480</u>
<b>Excess of Revenues Under Expenditures</b>	(194,320)	(99,570)	94,750
<b>Fund Deficit Beginning of Year, as restated</b>	(1,207,581)	(1,207,581)	-
<b>Prior Year Encumbrances Appropriated</b>	<u>1,401,901</u>	<u>1,401,901</u>	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 94,750</u>	<u>\$ 94,750</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Justice System Sales Tax  
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Permissive Sales Tax	\$ 50,000	\$ 34,204	\$ (15,796)
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Personal Services	5,007	-	5,007
Materials and Supplies	171	71	100
Contractual Services	611,348	533,722	77,626
Capital Outlay	3,422,115	1,559,549	1,862,566
Other	75,225	225	75,000
<b>Total Expenditures</b>	<u>4,113,866</u>	<u>2,093,567</u>	<u>2,020,299</u>
<b>Excess of Revenues Under Expenditures</b>	(4,063,866)	(2,059,363)	2,004,503
<b>Fund Balance Beginning of Year</b>	2,627,453	2,627,453	-
<b>Prior Year Encumbrances Appropriated</b>	<u>1,436,414</u>	<u>1,436,414</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 1</u>	<u>\$ 2,004,504</u>	<u>\$ 2,004,503</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis) - Mental Retardation and Developmental Disabilities

For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$ 18,194,364	\$ 18,636,185	\$ 441,821
Charges for Services	94,950	156,792	61,842
Intergovernmental	10,239,418	10,449,051	209,633
Rentals	-	5,419	5,419
Other	<u>488,111</u>	<u>532,086</u>	<u>43,975</u>
<b>Total Revenues</b>	<u>29,016,843</u>	<u>29,779,533</u>	<u>762,690</u>
<b>Expenditures:</b>			
Current:			
Health:			
Personal Services	25,501,279	24,152,491	1,348,788
Materials and Supplies	1,650,248	1,441,407	208,841
Contractual Services	4,640,799	3,700,650	940,149
Capital Outlay	903,768	224,816	678,952
Other	<u>260,243</u>	<u>199,767</u>	<u>60,476</u>
<b>Total Expenditures</b>	<u>32,956,337</u>	<u>29,719,131</u>	<u>3,237,206</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(3,939,494)	60,402	3,999,896
<b>Other Financing Sources (Uses):</b>			
Advances In	408	408	-
Advances Out	(408)	(408)	-
Operating Transfers Out	<u>(615,000)</u>	<u>(615,000)</u>	-
<b>Total Other Financing Sources (Uses)</b>	<u>(615,000)</u>	<u>(615,000)</u>	-
<b>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</b>	(4,554,494)	(554,598)	3,999,896
<b>Fund Balance Beginning of Year</b>	14,385,281	14,385,281	-
<b>Prior Year Encumbrances Appropriated</b>	<u>1,322,683</u>	<u>1,322,683</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 11,153,470</u>	<u>\$ 15,153,366</u>	<u>\$ 3,999,896</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Real Estate Tax Prepayment

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Interest	\$ 50,000	\$ 36,787	\$ (13,213)
<b>Expenditures:</b>			
Current:			
General Government - Legislative and Executive:			
Personal Services	31,000	29,330	1,670
Materials and Supplies	4,000	-	4,000
Contractual Services	7,505	2,656	4,849
Capital Outlay	5,500	-	5,500
Other	2,000	-	2,000
<b>Total Expenditures</b>	<u>50,005</u>	<u>31,986</u>	<u>18,019</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(5)	4,801	4,806
<b>Fund Balance Beginning of Year</b>	45,310	45,310	-
<b>Prior Year Encumbrances Appropriated</b>	<u>5</u>	<u>5</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 45,310</u>	<u>\$ 50,116</u>	<u>\$ 4,806</u>

### HOME Program

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 3,190,844	\$ 1,162,464	\$ (2,028,380)
Other	75,988	117,091	41,103
<b>Total Revenues</b>	<u>3,266,832</u>	<u>1,279,555</u>	<u>(1,987,277)</u>
<b>Expenditures:</b>			
Current:			
Public Works:			
Materials and Supplies	3,400	-	3,400
Contractual Services	1,837,217	571,960	1,265,257
Capital Outlay	920,292	602,659	317,633
Other	551,817	311,396	240,421
<b>Total Expenditures</b>	<u>3,312,726</u>	<u>1,486,015</u>	<u>1,826,711</u>
<b>Excess of Revenues Under Expenditures</b>	(45,894)	(206,460)	(160,566)
<b>Fund Deficit Beginning of Year</b>	(846,339)	(846,339)	-
<b>Prior Year Encumbrances Appropriated</b>	<u>991,434</u>	<u>991,434</u>	<u>-</u>
<b>Fund Deficit End of Year</b>	<u>\$ 99,201</u>	<u>\$ (61,365)</u>	<u>\$ (160,566)</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### 911 System

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$ 489,295	\$ 509,828	\$ 20,533
Charges for Services	-	5	5
Intergovernmental	60,000	59,308	(692)
Other	-	80	80
<b>Total Revenues</b>	<u>549,295</u>	<u>569,221</u>	<u>19,926</u>
<b>Expenditures:</b>			
Current:			
Public Safety:			
Personal Services	435,044	406,071	28,973
Materials and Supplies	3,558	2,608	950
Contractual Services	58,793	56,040	2,753
Capital Outlay	87,645	168	87,477
<b>Total Expenditures</b>	<u>585,040</u>	<u>464,887</u>	<u>120,153</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(35,745)	104,334	140,079
<b>Fund Balance Beginning of Year</b>	367,129	367,129	-
<b>Prior Year Encumbrances Appropriated</b>	<u>35,743</u>	<u>35,743</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 367,127</u>	<u>\$ 507,206</u>	<u>\$ 140,079</u>

### Mental Health

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$ 4,980,185	\$ 5,135,500	\$ 155,315
Charges for Services	-	14,000	14,000
Intergovernmental	26,972,385	19,431,254	(7,541,131)
Interest	800	710	(90)
Other	(1,831,935)	1,232,739	3,064,674
<b>Total Revenues</b>	<u>30,121,435</u>	<u>25,814,203</u>	<u>(4,307,232)</u>
<b>Expenditures:</b>			
Current:			
Health:			
Personal Services	1,518,876	1,387,258	131,618
Materials and Supplies	71,403	65,833	5,570
Contractual Services	29,595,905	23,965,441	5,630,464
Capital Outlay	51,443	45,769	5,674
Other	44,802	31,967	12,835
<b>Total Expenditures</b>	<u>31,282,429</u>	<u>25,496,268</u>	<u>5,786,161</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(1,160,994)	317,935	1,478,929
<b>Fund Balance Beginning of Year</b>	2,526,935	2,526,935	-
<b>Prior Year Encumbrances Appropriated</b>	<u>262,901</u>	<u>262,901</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 1,628,842</u>	<u>\$ 3,107,771</u>	<u>\$ 1,478,929</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Certificate of Title Administration  
For the Year Ended December 31, 2001*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues:</b>			
Charges for Services	\$ 1,250,000	\$ 1,332,460	\$ 82,460
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Personal Services	1,133,162	944,481	188,681
Materials and Supplies	54,084	42,149	11,935
Contractual Services	151,613	95,111	56,502
Capital Outlay	45,000	21,914	23,086
Other	<u>19,771</u>	<u>1,413</u>	<u>18,358</u>
<b>Total Expenditures</b>	<u>1,403,630</u>	<u>1,105,068</u>	<u>298,562</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(153,630)	227,392	381,022
<b>Fund Balance Beginning of Year</b>	644,307	644,307	-
<b>Prior Year Encumbrances Appropriated</b>	<u>97,048</u>	<u>97,048</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 587,725</u>	<u>\$ 968,747</u>	<u>\$ 381,022</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Children's Services  
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Property and Other Local Taxes	\$ 5,189,500	\$ 5,452,875	\$ 263,375
Charges for Services	1,400,000	1,032,763	(367,237)
Intergovernmental	11,291,399	12,289,234	997,835
Other	<u>255,000</u>	<u>266,395</u>	<u>11,395</u>
<b>Total Revenues</b>	<u>18,135,899</u>	<u>19,041,267</u>	<u>905,368</u>
<b>Expenditures:</b>			
Current:			
Human Services:			
Personal Services	4,061,905	3,971,594	90,311
Materials and Supplies	37,247	34,762	2,485
Contractual Services	16,821,570	15,084,314	1,737,256
Capital Outlay	6,329	6,329	-
Other	<u>5,012,444</u>	<u>4,490,845</u>	<u>521,599</u>
Total Human Services	<u>25,939,495</u>	<u>23,587,844</u>	<u>2,351,651</u>
Debt Service:			
Principal Retirement	<u>25,000</u>	<u>-</u>	<u>25,000</u>
<b>Total Expenditures</b>	<u>25,964,495</u>	<u>23,587,844</u>	<u>2,376,651</u>
<b>Excess of Revenues Under Expenditures</b>	(7,828,596)	(4,546,577)	3,282,019
<b>Fund Balance Beginning of Year</b>	5,025,368	5,025,368	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,805,916</u>	<u>2,805,916</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 2,688</u>	<u>\$ 3,284,707</u>	<u>\$ 3,282,019</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Child Assault Prosecution

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 230,025	\$ 230,024	\$ (1)
Other	-	1,632	1,632
<b>Total Revenues</b>	<u>230,025</u>	<u>231,656</u>	<u>1,631</u>
<b>Expenditures:</b>			
Current:			
Human Services:			
Personal Services	287,913	183,360	104,553
Materials and Supplies	5,072	72	5,000
Contractual Services	4,983	4,983	-
Capital Outlay	24,517	3,151	21,366
Other	55,054	4,535	50,519
<b>Total Expenditures</b>	<u>377,539</u>	<u>196,101</u>	<u>181,438</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(147,514)	35,555	183,069
<b>Fund Balance Beginning of Year</b>	110,607	110,607	-
<b>Prior Year Encumbrances Appropriated</b>	<u>36,907</u>	<u>36,907</u>	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 183,069</u>	<u>\$ 183,069</u>

### Community Development

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ -	\$ 3,196	\$ 3,196
Intergovernmental	3,696,158	1,204,023	(2,492,135)
Other	166,751	106,160	(60,591)
<b>Total Revenues</b>	<u>3,862,909</u>	<u>1,313,379</u>	<u>(2,549,530)</u>
<b>Expenditures:</b>			
Current:			
Public Works:			
Materials and Supplies	5,722	1,832	3,890
Contractual Services	2,994,521	1,522,832	1,471,689
Capital Outlay	14,528	9,062	5,466
Other	956,563	335,311	621,252
<b>Total Expenditures</b>	<u>3,971,334</u>	<u>1,869,037</u>	<u>2,102,297</u>
<b>Excess of Revenues Under Expenditures</b>	(108,425)	(555,658)	(447,233)
<b>Fund Deficit Beginning of Year</b>	(355,848)	(355,848)	-
<b>Prior Year Encumbrances Appropriated</b>	<u>632,055</u>	<u>632,055</u>	-
<b>Fund Deficit End of Year</b>	<u>\$ 167,782</u>	<u>\$ (279,451)</u>	<u>\$ (447,233)</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Coroner Laboratory

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ -	\$ 55,802	\$ 55,802
<b>Expenditures:</b>			
Current:			
Public Safety:			
Personal Services	10,000	-	10,000
Materials and Supplies	10,181	5,369	4,812
Contractual Services	46,912	41,221	5,691
Capital Outlay	34,000	-	34,000
<b>Total Expenditures</b>	<b>101,093</b>	<b>46,590</b>	<b>54,503</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(101,093)</b>	<b>9,212</b>	<b>110,305</b>
<b>Fund Balance Beginning of Year</b>	<b>97,277</b>	<b>97,277</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>4,093</b>	<b>4,093</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 277</b>	<b>\$ 110,582</b>	<b>\$ 110,305</b>

### Computer Technology

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 684,599	\$ 685,998	\$ 1,399
Fines and Forfeitures	-	46,655	46,655
Other	3,000	1,614	(1,386)
<b>Total Revenues</b>	<b>687,599</b>	<b>734,267</b>	<b>46,668</b>
<b>Expenditures:</b>			
Current:			
General Government - Legislative and Executive			
Personal Services	41,113	41,113	-
Materials and Supplies	10,499	6,975	3,524
Contractual Services	323,151	83,997	239,154
Capital Outlay	255,916	109,842	146,074
<b>Total General Government - Legislative and Executive</b>	<b>630,679</b>	<b>241,927</b>	<b>388,752</b>
General Government - Judicial			
Personal Services	266,360	239,229	27,131
Materials and Supplies	88,525	56,343	32,182
Contractual Services	145,162	72,414	72,748
Capital Outlay	156,520	141,575	14,945
Other	500	83	417
<b>Total General Government - Judicial</b>	<b>657,067</b>	<b>509,644</b>	<b>147,423</b>
<b>Total Expenditures</b>	<b>1,287,746</b>	<b>751,571</b>	<b>536,175</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(600,147)</b>	<b>(17,304)</b>	<b>582,843</b>
<b>Fund Balance Beginning of Year</b>	<b>756,797</b>	<b>756,797</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>176,363</b>	<b>176,363</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ 333,013</b>	<b>\$ 915,856</b>	<b>\$ 582,843</b>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Delinquent Tax Assessment and Collection

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 1,676,578	\$ 890,535	\$ (786,043)
Interest	7,433	7,433	-
Other	<u>1,475,561</u>	<u>119,513</u>	<u>(1,356,048)</u>
<b>Total Revenues</b>	<u>3,159,572</u>	<u>1,017,481</u>	<u>(2,142,091)</u>
<b>Expenditures:</b>			
Current:			
General Government - Legislative and Executive:			
Personal Services	583,439	381,862	201,577
Materials and Supplies	98,214	27,716	70,498
Contractual Services	186,740	130,217	56,523
Capital Outlay	223,601	39,271	184,330
Other	<u>2,005,955</u>	<u>38,117</u>	<u>1,967,838</u>
<b>Total Expenditures</b>	<u>3,097,949</u>	<u>617,183</u>	<u>2,480,766</u>
<b>Excess of Revenues Over Expenditures</b>	61,623	400,298	338,675
<b>Fund Deficit Beginning of Year</b>	(1,763,503)	(1,763,503)	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,612,300</u>	<u>2,612,300</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 910,420</u>	<u>\$ 1,249,095</u>	<u>\$ 338,675</u>

### Dog and Kennel

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 550,000	\$ 520,222	\$ (29,778)
Fines and Forfeitures	4,000	3,265	(735)
Other	<u>30,000</u>	<u>10,185</u>	<u>(19,815)</u>
<b>Total Revenues</b>	<u>584,000</u>	<u>533,672</u>	<u>(50,328)</u>
<b>Expenditures:</b>			
Current:			
Health:			
Personal Services	491,990	438,201	53,789
Materials and Supplies	46,756	40,121	6,635
Contractual Services	69,584	63,026	6,558
Capital Outlay	28,000	19,730	8,270
Other	<u>33,766</u>	<u>11,665</u>	<u>22,101</u>
<b>Total Expenditures</b>	<u>670,096</u>	<u>572,743</u>	<u>97,353</u>
<b>Excess of Revenues Under Expenditures</b>	(86,096)	(39,071)	47,025
<b>Fund Balance Beginning of Year</b>	80,236	80,236	-
<b>Unexpended Prior Year Encumbrances</b>	<u>56,052</u>	<u>56,052</u>	-
<b>Fund Balance End of Year</b>	<u>\$ 50,192</u>	<u>\$ 97,217</u>	<u>\$ 47,025</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

## Immobilization and Impoundment

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ -	\$ 5,700	\$ 5,700
<b>Expenditures:</b>			
Current:			
Public Safety:			
Other	39,133	-	39,133
<b>Excess of Revenues Over (Under) Expenditures</b>	(39,133)	5,700	44,833
<b>Fund Balance Beginning of Year</b>	39,133	39,133	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 44,833</u>	<u>\$ 44,833</u>

## In - Home Detention

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over (Under) Expenditures</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	428	428	-
<b>Fund Balance End of Year</b>	<u>\$ 428</u>	<u>\$ 428</u>	<u>\$ -</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Motor Vehicle and Gas Tax  
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Permissive Sales Tax	\$ 1,100,000	\$ 1,165,385	\$ 65,385
Charges for Services	320,000	72,928	(247,072)
Licenses and Permits	500	2,325	1,825
Fines and Forfeitures	145,000	149,944	4,944
Intergovernmental	10,978,383	10,891,422	(86,961)
Special Assessments	10,000	2,150	(7,850)
Interest	160,000	135,742	(24,258)
Other	5,000	4,781	(219)
<b>Total Revenues</b>	<u>12,718,883</u>	<u>12,424,677</u>	<u>(294,206)</u>
<b>Expenditures:</b>			
Current:			
Public Works:			
Personal Services	6,248,803	6,178,825	69,978
Materials and Supplies	1,873,276	1,641,122	232,154
Contractual Services	1,067,325	867,959	199,366
Capital Outlay	5,781,364	5,395,097	386,267
Other	28,380	24,670	3,710
<b>Total Expenditures</b>	<u>14,999,148</u>	<u>14,107,673</u>	<u>891,475</u>
<b>Excess of Revenues Under Expenditures</b>	(2,280,265)	(1,682,996)	597,269
<b>Other Financing Sources:</b>			
Sale of Fixed Assets	9,500	56,798	47,298
<b>Excess of Revenues and Other Financing Sources Under Expenditures</b>	(2,270,765)	(1,626,198)	644,567
<b>Fund Deficit Beginning of Year</b>	(83,233)	(83,233)	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,369,148</u>	<u>2,369,148</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 15,150</u>	<u>\$ 659,717</u>	<u>\$ 644,567</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Jail Commissary  
For the Year Ended December 31, 2001*

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 200,000	\$ 178,830	\$ (21,170)
<b>Expenditures:</b>			
Current:			
Public Safety:			
Materials and Supplies	230,879	197,925	32,954
Contractual Services	10,000	-	10,000
Capital Outlay	10,000	7,109	2,891
Other	<u>5,903</u>	<u>2,757</u>	<u>3,146</u>
<b>Total Expenditures</b>	<u>256,782</u>	<u>207,791</u>	<u>48,991</u>
<b>Excess of Revenues Under Expenditures</b>	(56,782)	(28,961)	27,821
<b>Fund Balance Beginning of Year</b>	8,367	8,367	-
<b>Prior Year Encumbrances Appropriated</b>	<u>48,415</u>	<u>48,415</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 27,821</u>	<u>\$ 27,821</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Probate Court Conduct Business

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 6,000	\$ 8,901	\$ 2,901
Other	-	968	968
<b>Total Revenues</b>	<u>6,000</u>	<u>9,869</u>	<u>3,869</u>
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Materials and Supplies	4,050	3,678	372
Contractual Services	1,025	898	127
Other	2,770	2,674	96
<b>Total Expenditures</b>	<u>7,845</u>	<u>7,250</u>	<u>595</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(1,845)	2,619	4,464
<b>Fund Balance Beginning of Year</b>	8,083	8,083	-
<b>Prior Year Encumbrances Appropriated</b>	<u>345</u>	<u>345</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 6,583</u>	<u>\$ 11,047</u>	<u>\$ 4,464</u>

### Public Assistance

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 52,200,000	\$ 49,995,344	\$ (2,204,656)
<b>Expenditures:</b>			
Current:			
Human Services:			
Personal Services	20,661,095	19,839,219	821,876
Materials and Supplies	1,615,666	1,383,564	232,102
Contractual Services	27,623,601	26,030,569	1,593,032
Capital Outlay	441,469	283,436	158,033
Other	2,240,021	2,186,614	53,407
<b>Total Expenditures</b>	<u>52,581,852</u>	<u>49,723,402</u>	<u>2,858,450</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(381,852)	271,942	653,794
<b>Fund Deficit Beginning of Year</b>	(5,287,845)	(5,287,845)	-
<b>Prior Year Encumbrances Appropriated</b>	<u>5,871,851</u>	<u>5,871,851</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 202,154</u>	<u>\$ 855,948</u>	<u>\$ 653,794</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Real Estate Assessment

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 2,500,000	\$ 2,570,978	\$ 70,978
Other	1,000	31,107	30,107
<b>Total Revenues</b>	<b>2,501,000</b>	<b>2,602,085</b>	<b>101,085</b>
<b>Expenditures:</b>			
Current:			
General Government - Legislative and Executive:			
Personal Services	2,088,069	1,871,643	216,426
Materials and Supplies	86,704	61,358	25,346
Contractual Services	859,189	391,860	467,329
Capital Outlay	91,270	44,745	46,525
Other	129,096	70,599	58,497
<b>Total Expenditures</b>	<b>3,254,328</b>	<b>2,440,205</b>	<b>814,123</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(753,328)</b>	<b>161,880</b>	<b>915,208</b>
<b>Fund Balance Beginning of Year</b>	<b>411,309</b>	<b>411,309</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>342,019</b>	<b>342,019</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ -</b>	<b>\$ 915,208</b>	<b>\$ 915,208</b>

### Sheriff's Litter Patrol

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 334,084	\$ 331,694	\$ (2,390)
Other	-	113	113
<b>Total Revenues</b>	<b>334,084</b>	<b>331,807</b>	<b>(2,277)</b>
<b>Expenditures:</b>			
Current:			
Public Safety:			
Personal Services	284,181	275,048	9,133
Materials and Supplies	4,583	4,583	-
Capital Outlay	33,712	32,812	900
Other	106,987	38,972	68,015
<b>Total Expenditures</b>	<b>429,463</b>	<b>351,415</b>	<b>78,048</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(95,379)</b>	<b>(19,608)</b>	<b>75,771</b>
<b>Fund Balance Beginning of Year</b>	<b>52,901</b>	<b>52,901</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>42,477</b>	<b>42,477</b>	<b>-</b>
<b>Fund Balance End of Year</b>	<b>\$ (1)</b>	<b>\$ 75,770</b>	<b>\$ 75,771</b>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Adult Probation

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 8,000	\$ 9,177	\$ 1,177
Intergovernmental	<u>444,611</u>	<u>444,611</u>	<u>-</u>
<b>Total Revenues</b>	<u>452,611</u>	<u>453,788</u>	<u>1,177</u>
<b>Expenditures:</b>			
Current:			
Public Safety:			
Personal Services	361,989	325,795	36,194
Materials and Supplies	32,255	27,326	4,929
Contractual Services	110,984	59,720	51,264
Capital Outlay	10,195	9,829	366
Other	<u>30,274</u>	<u>26,694</u>	<u>3,580</u>
<b>Total Expenditures</b>	<u>545,697</u>	<u>449,364</u>	<u>96,333</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(93,086)	4,424	97,510
<b>Fund Balance Beginning of Year</b>	80,893	80,893	-
<b>Prior Year Encumbrances Appropriated</b>	<u>12,563</u>	<u>12,563</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 370</u>	<u>\$ 97,880</u>	<u>\$ 97,510</u>

### Bureau of Justice Assistance Block Grant

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 830,851	\$ 774,192	\$ (56,659)
Interest	<u>3,231</u>	<u>7,746</u>	<u>4,515</u>
<b>Total Revenues</b>	<u>834,082</u>	<u>781,938</u>	<u>(52,144)</u>
<b>Expenditures:</b>			
Current:			
Public Safety:			
Personal Services	469,100	432,009	37,091
Materials and Supplies	78,214	78,127	87
Capital Outlay	169,437	134,478	34,959
Other	<u>203,072</u>	<u>1,500</u>	<u>201,572</u>
<b>Total Expenditures</b>	<u>919,823</u>	<u>646,114</u>	<u>273,709</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(85,741)	135,824	221,565
<b>Fund Balance Beginning of Year</b>	77,061	77,061	-
<b>Prior Year Encumbrances Appropriated</b>	<u>8,680</u>	<u>8,680</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 221,565</u>	<u>\$ 221,565</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis) - Day Reporting  
 For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 143,328	\$ 118,919	\$ (24,409)
Other	-	380	380
<b>Total Revenues</b>	<u>143,328</u>	<u>119,299</u>	<u>(24,029)</u>
<b>Expenditures:</b>			
Current:			
Public Safety:			
Personal Services	123,519	95,381	28,138
Materials and Supplies	31,176	14,905	16,271
Contractual Services	20,629	13,738	6,891
Capital Outlay	7,995	7,995	-
Other	<u>13,217</u>	<u>12,580</u>	<u>637</u>
<b>Total Expenditures</b>	<u>196,536</u>	<u>144,599</u>	<u>51,937</u>
<b>Excess of Revenues Under Expenditures</b>	(53,208)	(25,300)	27,908
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	-	1,906	1,906
Operating Transfers Out	<u>(24,409)</u>	<u>-</u>	<u>24,409</u>
<b>Total Other Financing Sources (Uses)</b>	<u>(24,409)</u>	<u>1,906</u>	<u>26,315</u>
<b>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</b>	(77,617)	(23,394)	54,223
<b>Fund Balance Beginning of Year</b>	72,078	72,078	-
<b>Prior Year Encumbrances Appropriated</b>	<u>26,804</u>	<u>26,804</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 21,265</u>	<u>\$ 75,488</u>	<u>\$ 54,223</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Disaster Services - HAZMAT

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 7,000	\$ 15,814	\$ 8,814
Intergovernmental	<u>30,000</u>	<u>35,000</u>	<u>5,000</u>
<b>Total Revenues</b>	<u>37,000</u>	<u>50,814</u>	<u>13,814</u>
<b>Expenditures:</b>			
Current:			
Public Safety:			
Materials and Supplies	28,715	15,108	13,607
Contractual Services	31,599	23,797	7,802
Capital Outlay	<u>12,000</u>	<u>11,870</u>	<u>130</u>
<b>Total Expenditures</b>	<u>72,314</u>	<u>50,775</u>	<u>21,539</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(35,314)	39	35,353
<b>Fund Balance Beginning of Year</b>	50,279	50,279	-
<b>Prior Year Encumbrances Appropriated</b>	<u>30,316</u>	<u>30,316</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u><u>\$ 45,281</u></u>	<u><u>\$ 80,634</u></u>	<u><u>\$ 35,353</u></u>

### House Arrest

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	<u>\$ 71,761</u>	<u>\$ 78,665</u>	<u>\$ 6,904</u>
<b>Expenditures:</b>			
Current:			
Public Safety:			
Contractual Services	<u>151,609</u>	<u>111,174</u>	<u>40,435</u>
<b>Excess of Revenues Under Expenditures</b>	(79,848)	(32,509)	47,339
<b>Fund Balance Beginning of Year</b>	92,476	92,476	-
<b>Prior Year Encumbrances Appropriated</b>	<u>30,324</u>	<u>30,324</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u><u>\$ 42,952</u></u>	<u><u>\$ 90,291</u></u>	<u><u>\$ 47,339</u></u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

	<u>Prosecutor's Career Drug Unit</u>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 76,937	\$ 75,147	\$ (1,790)
<b>Expenditures:</b>			
Current:			
Public Safety:			
Personal Services	87,246	87,246	-
Contractual Services	1,790	1,790	-
<b>Total Expenditures</b>	<u>89,036</u>	<u>89,036</u>	-
<b>Excess of Revenues Under Expenditures</b>	(12,099)	(13,889)	(1,790)
<b>Other Financing Sources:</b>			
Operating Transfers In	-	1,790	1,790
<b>Excess of Revenues and Other Financing Sources Under Expenditures</b>	(12,099)	(12,099)	-
<b>Fund Balance Beginning of Year</b>	7,814	7,814	-
<b>Prior Year Encumbrances Appropriated</b>	4,285	4,285	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>Prosecutor's Crimewatch</u>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Under Expenditures</b>	-	-	-
<b>Other Financing Uses:</b>			
Operating Transfers Out	(4)	(4)	-
<b>Excess of Revenues Under Expenditures and Other Financing Uses</b>	(4)	(4)	-
<b>Fund Balance Beginning of Year</b>	4	4	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Enforcement and Education

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Fines and Forfeitures	\$ -	\$ 4,789	\$ 4,789
<b>Expenditures:</b>			
Current:			
Public Safety:			
Other	13,721	-	13,721
<b>Excess of Revenues Over (Under) Expenditures</b>	(13,721)	4,789	18,510
<b>Fund Balance Beginning of Year</b>	13,721	13,721	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 18,510</u>	<u>\$ 18,510</u>

### Violence Prevention

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 212,476	\$ 141,848	\$ (70,628)
<b>Expenditures:</b>			
Current:			
Public Safety:			
Personal Services	185,224	132,074	53,150
Materials and Supplies	1,518	518	1,000
Contractual Services	19,659	11,346	8,313
Other	4,202	3,460	742
<b>Total Expenditures</b>	<u>210,603</u>	<u>147,398</u>	<u>63,205</u>
<b>Excess of Revenues Under Expenditures</b>	1,873	(5,550)	(7,423)
<b>Other Financing Uses:</b>			
Operating Transfers Out	(1,572)	(1,572)	-
<b>Excess of Revenues Under Expenditures and Other Financing Uses</b>	301	(7,122)	(7,423)
<b>Fund Balance Beginning of Year</b>	31,682	31,682	-
<b>Prior Year Encumbrances Appropriated</b>	5,144	5,144	-
<b>Fund Balance End of Year</b>	<u>\$ 37,127</u>	<u>\$ 29,704</u>	<u>\$ (7,423)</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Indigent Drivers

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ -	\$ 900	\$ 900
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	900	900
<b>Fund Balance Beginning of Year</b>	3,550	3,550	-
<b>Fund Balance End of Year</b>	<u>\$ 3,550</u>	<u>\$ 4,450</u>	<u>\$ 900</u>

### Supportive Housing Program

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Other Financing Sources (Uses):</b>			
Operating Transfers Out	(4)	(4)	-
<b>Excess of Revenues Under Expenditures and Other Financing Uses</b>	(4)	(4)	-
<b>Fund Balance Beginning of Year</b>	4	4	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Community Prosecution Program

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 75,000	\$ 75,000	\$ -
<b>Expenditures:</b>			
Public Safety:			
Personal Services	56,921	41,890	15,031
Materials and Supplies	1,000	373	627
Contractual Services	6,500	6,039	461
Capital Outlay	6,830	-	6,830
Other	3,749	3,749	-
<b>Total Expenditures</b>	<u>75,000</u>	<u>52,051</u>	<u>22,949</u>
<b>Excess of Revenues Over Expenditures</b>	-	22,949	22,949
<b>Fund Balance Beginning of Year</b>	-	-	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 22,949</u>	<u>\$ 22,949</u>

### Program for Addiction Rehabilitation

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 56,727	\$ 47,000	\$ (9,727)
<b>Expenditures:</b>			
Current:			
Public Safety:			
Contractual Services	56,727	56,727	-
<b>Excess of Revenues Under Expenditures</b>	-	(9,727)	(9,727)
<b>Fund Balance Beginning of Year</b>	-	-	-
<b>Fund Deficit End of Year</b>	<u>\$ -</u>	<u>\$ (9,727)</u>	<u>\$ (9,727)</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Emergency Preparedness Grant  
For the Year Ended December 31, 2001*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 180,000	\$ 52,196	\$ (127,804)
<b>Expenditures:</b>			
Public Safety:			
Materials and Supplies	18,421	16,419	2,002
Capital Outlay	2,775	2,702	73
Other	<u>24,000</u>	<u>24,000</u>	-
<b>Total Expenditures</b>	<u>45,196</u>	<u>43,121</u>	<u>2,075</u>
<b>Excess of Revenues Over Expenditures</b>	134,804	9,075	(125,729)
<b>Fund Balance Beginning of Year</b>	-	-	-
<b>Fund Balance End of Year</b>	<u>\$ 134,804</u>	<u>\$ 9,075</u>	<u>\$ (125,729)</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Recycle Ohio Litter Grant

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 97,389	\$ 76,100	\$ (21,289)
<b>Expenditures:</b>			
Current:			
Public Works			
Other	109,929	105,088	4,841
<b>Excess of Revenues Under Expenditures</b>	(12,540)	(28,988)	(16,448)
<b>Fund Deficit Beginning of Year</b>	(17,144)	(17,144)	-
<b>Prior Year Encumbrances Appropriated</b>	29,684	29,684	-
<b>Fund Deficit End of Year</b>	\$ -	\$ (16,448)	\$ (16,448)

### Childrens' Trust State Grant

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	3,838	3,838	-
<b>Fund Balance End of Year</b>	\$ 3,838	\$ 3,838	\$ -

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Computer Justice Information System

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 377,983	\$ 377,983	\$ -
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Materials and Supplies	6,088	6,088	-
Contractual Services	311,644	311,644	-
Capital Outlay	106,542	106,541	1
Other	459	459	-
<b>Total Expenditures</b>	<u>424,733</u>	<u>424,732</u>	<u>1</u>
<b>Excess of Revenues Under Expenditures</b>	(46,750)	(46,749)	1
<b>Fund Balance Beginning of Year</b>	1,159	1,159	-
<b>Prior Year Encumbrances Appropriated</b>	46,749	46,749	-
<b>Fund Balance End of Year</b>	<u>\$ 1,158</u>	<u>\$ 1,159</u>	<u>\$ 1</u>

### Drug Court Planning Grant

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 40,245	\$ 9,820	\$ (30,425)
Intergovernmental	43,684	61,673	17,989
<b>Total Revenues</b>	<u>83,929</u>	<u>71,493</u>	<u>(12,436)</u>
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Personal Services	82,364	74,739	7,625
Materials and Supplies	11,144	5,479	5,665
Contractual Services	18,471	17,587	884
Other	50	11	39
<b>Total Expenditures</b>	<u>112,029</u>	<u>97,816</u>	<u>14,213</u>
<b>Excess of Revenues Under Expenditures</b>	(28,100)	(26,323)	1,777
<b>Fund Balance Beginning of Year</b>	21,705	21,705	-
<b>Prior Year Encumbrances Appropriated</b>	28,105	28,105	-
<b>Fund Balance End of Year</b>	<u>\$ 21,710</u>	<u>\$ 23,487</u>	<u>\$ 1,777</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Indigent Guardianship

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 50,000	\$ 51,361	\$ 1,361
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Personal Services	8,870	7,495	1,375
Materials and Supplies	1,965	1,927	38
Contractual Services	49,776	48,587	1,189
Capital Outlay	1,500	-	1,500
Other	2,708	2,332	376
<b>Total Expenditures</b>	<u>64,819</u>	<u>60,341</u>	<u>4,478</u>
<b>Excess of Revenues Under Expenditures</b>	(14,819)	(8,980)	5,839
<b>Fund Balance Beginning of Year</b>	15,470	15,470	-
<b>Prior Year Encumbrances Appropriated</b>	<u>1,820</u>	<u>1,820</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 2,471</u>	<u>\$ 8,310</u>	<u>\$ 5,839</u>

### Common Pleas Mediation

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 332,315	\$ 209,022	\$ (123,293)
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Personal Services	<u>128,255</u>	<u>128,255</u>	<u>-</u>
<b>Excess of Revenues Over Expenditures</b>	204,060	80,767	(123,293)
<b>Fund Balance Beginning of Year</b>	<u>69,526</u>	<u>69,526</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 273,586</u>	<u>\$ 150,293</u>	<u>\$ (123,293)</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

<i>Probate Court Security Grant</i>			
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures:</b>			
Current:			
General Government - Judicial:			
Materials and Supplies	3,297	-	3,297
Contractual Services	6,000	80	5,920
Capital Outlay	<u>16,828</u>	<u>-</u>	<u>16,828</u>
<b>Total Expenditures</b>	<u>26,125</u>	<u>80</u>	<u>26,045</u>
<b>Excess of Revenues Under Expenditures</b>	(26,125)	(80)	26,045
<b>Fund Balance Beginning of Year</b>	36,432	36,432	-
<b>Prior Year Encumbrances Appropriated</b>	<u>13,297</u>	<u>13,297</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 23,604</u>	<u>\$ 49,649</u>	<u>\$ 26,045</u>

<i>Belden School Grant</i>			
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	<u>64,613</u>	<u>64,613</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ 64,613</u>	<u>\$ 64,613</u>	<u>\$ -</u>

## **DEBT SERVICE FUNDS**

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The debt service funds are used to account for the accumulation of financial resources for, and the payment of, principal and interest on general long-term debt and related costs.

Special Assessment Bond Retirement - To account for the collection of special assessments from property owners for the retirement of principal, interest, and related costs on special assessment debt.

General Obligation Bond Retirement - To account for the retirement of principal, interest, and related costs of general obligation debt through transfers from the General Fund.

# STARK COUNTY, OHIO

Combining Balance Sheet

All Debt Service Funds

December 31, 2001

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Totals
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 121,428	\$ 200,940	\$ 322,368
Receivables:			
Special Assessments	<u>5,225,379</u>	<u>-</u>	<u>5,225,379</u>
<b>Total Assets</b>	<u>\$ 5,346,807</u>	<u>\$ 200,940</u>	<u>\$ 5,547,747</u>
<b>Liabilities:</b>			
Deferred Revenue	<u>\$ 5,225,379</u>	<u>\$ -</u>	<u>\$ 5,225,379</u>
<b>Fund Equity:</b>			
Fund Balance:			
Reserved for Debt Service	<u>121,428</u>	<u>200,940</u>	<u>322,368</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 5,346,807</u>	<u>\$ 200,940</u>	<u>\$ 5,547,747</u>

# STARK COUNTY, OHIO

*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances*

*All Debt Service Funds*

*For the Year Ended December 31, 2001*

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Totals
<b>Revenues:</b>			
Special Assessments	\$ 523,667	\$ -	\$ 523,667
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	310,312	-	310,312
Interest and Fiscal Charges	222,038	-	222,038
<b>Total Expenditures</b>	<u>532,350</u>	<u>-</u>	<u>532,350</u>
<b>Excess of Revenues Under Expenditures</b>	<u>(8,683)</u>	<u>-</u>	<u>(8,683)</u>
<b>Fund Balances Beginning of Year</b>	<u>130,111</u>	<u>200,940</u>	<u>331,051</u>
<b>Fund Balances End of Year</b>	<u>\$ 121,428</u>	<u>\$ 200,940</u>	<u>\$ 322,368</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Special Assessment Bond Retirement

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Special Assessments	\$ 500,000	\$ 498,355	\$ (1,645)
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	407,810	285,000	122,810
Interest and Fiscal Charges	<u>222,301</u>	<u>222,301</u>	-
<b>Total Expenditures</b>	<u>630,111</u>	<u>507,301</u>	<u>122,810</u>
<b>Excess of Revenues Under Expenditures</b>	(130,111)	(8,946)	121,165
<b>Fund Balance Beginning of Year</b>	97,436	97,436	-
<b>Prior Year Encumbrances Appropriated</b>	<u>32,675</u>	<u>32,675</u>	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 121,165</u>	<u>\$ 121,165</u>

### General Obligation Bond Retirement

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$ -	\$ -	\$ -
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	200,940	-	200,940
Interest and Fiscal Charges	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>200,940</u>	<u>-</u>	<u>200,940</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	(200,940)	-	200,940
<b>Fund Balance Beginning of Year</b>	<u>200,940</u>	<u>200,940</u>	<u>-</u>
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 200,940</u>	<u>\$ 200,940</u>

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## **CAPITAL PROJECTS FUNDS**

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The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or trust funds). Following is a description of the County's capital projects funds:

Jail Capital Improvements - To account for note proceeds and other revenue for new construction and renovation to the County jail.

Mental Retardation and Developmental Disabilities Capital - To account for transfers from the MRDD Operating fund for all capital-related expenditures.

Courthouse Restoration - To account for note proceeds and grants for the restoration of the County Courthouse.

Ditch Maintenance - To account for the collection of special assessments to be expended for ditches and retention basins within the County.

Engineer's Construction - To account for Ohio Public Works Commission Issue II grants to be expended for infrastructure.

Permanent Improvement – To account for monies to be used on general County permanent improvements.

Survey Monument – To account for monies to be used to create and maintain permanent monuments to be used as part the Stark County Geodetic Reference System.

# STARK COUNTY, OHIO

Combining Balance Sheet  
 All Capital Projects Funds  
 December 31, 2001

	Jail Capital <u>Improvements</u>	Mental Retardation and Developmental Disabilities <u>Capital</u>	Courthouse <u>Restoration</u>	Ditch <u>Maintenance</u>	Engineer's <u>Construction</u>
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 6,775	\$ 841,352	\$ 340,645	\$ 5,413	\$ -
Cash and Cash Equivalents with Fiscal Agents	<u>-</u>	<u>3,621</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Assets</b>	<b><u>\$ 6,775</u></b>	<b><u>\$ 844,973</u></b>	<b><u>\$ 340,645</u></b>	<b><u>\$ 5,413</u></b>	<b><u>\$ -</u></b>
<b>Liabilities:</b>					
Accounts Payable	\$ -	\$ 24,677	\$ -	\$ -	\$ -
Contracts Payable	-	94,139	-	-	-
Retainage Payable	<u>-</u>	<u>3,621</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<b><u>-</u></b>	<b><u>122,437</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Fund Equity:</b>					
Fund Balance:					
Reserved for Encumbrances	-	230,622	-	-	-
Unreserved:					
Undesignated	<u>6,775</u>	<u>491,914</u>	<u>340,645</u>	<u>5,413</u>	<u>-</u>
<b>Total Fund Equity</b>	<b><u>6,775</u></b>	<b><u>722,536</u></b>	<b><u>340,645</u></b>	<b><u>5,413</u></b>	<b><u>-</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$ 6,775</u></b>	<b><u>\$ 844,973</u></b>	<b><u>\$ 340,645</u></b>	<b><u>\$ 5,413</u></b>	<b><u>\$ -</u></b>

<u>Permanent Improvement</u>	<u>Survey Monument</u>	<u>Totals</u>
\$ 8,399,032	\$ 4,266	\$ 9,597,483
<u>29,172</u>	<u>-</u>	<u>32,793</u>
<u>\$ 8,428,204</u>	<u>\$ 4,266</u>	<u>\$ 9,630,276</u>
\$ 3,500	\$ -	\$ 28,177
63,500	-	157,639
<u>29,172</u>	<u>-</u>	<u>32,793</u>
<u>96,172</u>	<u>-</u>	<u>218,609</u>
240,950	-	471,572
<u>8,091,082</u>	<u>4,266</u>	<u>8,940,095</u>
<u>8,332,032</u>	<u>4,266</u>	<u>9,411,667</u>
<u>\$ 8,428,204</u>	<u>\$ 4,266</u>	<u>\$ 9,630,276</u>

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances

All Capital Projects Funds

For the Year Ended December 31, 2001

	Jail Capital Improvements	Mental Retardation and Developmental Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction
<b>Revenues:</b>					
Intergovernmental	\$ -	\$ 54,073	\$ -	\$ -	\$ 418,092
Other	-	100,000	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>154,073</u>	<u>-</u>	<u>-</u>	<u>418,092</u>
<b>Expenditures:</b>					
Capital Outlay	-	892,715	45,326	-	418,092
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>(738,642)</u>	<u>(45,326)</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources:</b>					
Operating Transfers - In	-	615,000	-	-	-
<b>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</b>	<u>-</u>	<u>(123,642)</u>	<u>(45,326)</u>	<u>-</u>	<u>-</u>
<b>Fund Balances Beginning of Year</b>	<u>6,775</u>	<u>846,178</u>	<u>385,971</u>	<u>5,413</u>	<u>-</u>
<b>Fund Balances End of Year</b>	<u>\$ 6,775</u>	<u>\$ 722,536</u>	<u>\$ 340,645</u>	<u>\$ 5,413</u>	<u>\$ -</u>

<u>Permanent Improvement</u>	<u>Survey Monument</u>	<u>Totals</u>
\$ -	\$ -	\$ 472,165
<u>25,000</u>	<u>6,300</u>	<u>131,300</u>
<u>25,000</u>	<u>6,300</u>	<u>603,465</u>
 <u>638,869</u>	 <u>2,034</u>	 <u>1,997,036</u>
 <u>(613,869)</u>	 <u>4,266</u>	 <u>(1,393,571)</u>
 <u>17,500</u>	 <u>-</u>	 <u>632,500</u>
 <u>(596,369)</u>	 <u>4,266</u>	 <u>(761,071)</u>
<u>8,928,401</u>	<u>-</u>	<u>10,172,738</u>
<u>\$ 8,332,032</u>	<u>\$ 4,266</u>	<u>\$ 9,411,667</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Jail Capital Improvements

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	6,775	6,775	-
<b>Fund Balance End of Year</b>	<u>\$ 6,775</u>	<u>\$ 6,775</u>	<u>\$ -</u>

### Mental Retardation and Developmental Disabilities Capital

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ -	\$ 54,073	\$ 54,073
Other	100,000	100,000	-
<b>Total Revenues</b>	100,000	154,073	54,073
<b>Expenditures:</b>			
Capital Outlay:			
Capital Outlay	1,524,801	1,189,987	334,814
<b>Excess of Revenues Under Expenditures</b>	(1,424,801)	(1,035,914)	388,887
<b>Other Financing Sources:</b>			
Operating Transfers In	615,000	615,000	-
<b>Excess of Revenues and Other Financing Sources Under Expenditures</b>	(809,801)	(420,914)	388,887
<b>Fund Balance Beginning of Year</b>	658,027	658,027	-
<b>Prior Year Encumbrances Appropriated</b>	254,801	254,801	-
<b>Fund Balance End of Year</b>	<u>\$ 103,027</u>	<u>\$ 491,914</u>	<u>\$ 388,887</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Courthouse Restoration

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures:</b>			
Capital Outlay:			
Capital Outlay	390,471	49,826	340,645
<b>Excess of Revenues Under Expenditures</b>	(390,471)	(49,826)	340,645
<b>Fund Balance Beginning of Year</b>	11,202	11,202	-
<b>Prior Year Encumbrances Appropriated</b>	379,269	379,269	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 340,645</u>	<u>\$ 340,645</u>

### Ditch Maintenance

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	5,413	5,413	-
<b>Fund Balance End of Year</b>	<u>\$ 5,413</u>	<u>\$ 5,413</u>	<u>\$ -</u>

### Engineer's Construction

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Intergovernmental	\$ 418,092	\$ 418,092	\$ -
<b>Expenditures:</b>			
Capital Outlay:			
Capital Outlay	418,092	418,092	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Fund Deficit Beginning of Year</b>	(362,206)	(362,206)	-
<b>Prior Year Encumbrances Appropriated</b>	362,206	362,206	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

	<u>Permanent Improvement</u>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$ -	\$ 25,000	\$ 25,000
<b>Expenditures:</b>			
Capital Outlay:			
Capital Outlay	920,000	879,819	40,181
<b>Excess of Revenues Under Expenditures</b>	(920,000)	(854,819)	65,181
<b>Other Financing Sources (Uses):</b>			
Operating Transfers In	-	17,500	17,500
Operating Transfers Out	(180,000)	-	180,000
<b>Total Other Financing Sources (Uses)</b>	(180,000)	17,500	197,500
<b>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</b>	(1,100,000)	(837,319)	262,681
<b>Fund Balance Beginning of Year</b>	8,928,401	8,928,401	-
<b>Fund Balance End of Year</b>	<u>\$ 7,828,401</u>	<u>\$ 8,091,082</u>	<u>\$ 262,681</u>

	<u>Survey Monument</u>		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$ 7,000	\$ 6,300	\$ (700)
<b>Expenditures:</b>			
Capital Outlay:			
Capital Outlay	7,000	2,034	4,966
<b>Excess of Revenues Over Expenditures</b>	-	4,266	4,266
<b>Fund Balance Beginning of Year</b>	-	-	-
<b>Fund Balance End of Year</b>	<u>\$ -</u>	<u>\$ 4,266</u>	<u>\$ 4,266</u>

## **ENTERPRISE FUNDS**

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The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Following is a description of the County's enterprise funds:

Sewer - To account for sanitary sewer services provided to County individuals and commercial users in the County. The costs of providing these services are financed primarily through user charges.

Water - To account for revenues generated from the charges for distribution of water to the residential and commercial users of the County.

Molly Stark Hospital - To account for the payment of liabilities still owed attributable to the discontinued operations of the Hospital.

Nist Nursing Home - To account for the payment of liabilities still owed attributable to the discontinued operations of the Home.

# STARK COUNTY, OHIO

Combining Balance Sheet

All Enterprise Funds

December 31, 2001

	Sewer	Water	Molly Stark Hospital	Nist Nursing Home	Totals
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 11,776,557	\$ 511,264	\$ 4,201,827	\$ 141,173	\$ 16,630,821
Cash and Cash Equivalents in Segregated Accounts	8,582	-	-	-	8,582
Cash and Cash Equivalents with Fiscal Agents	120,152	-	-	-	120,152
Receivables:					
Accounts	2,104,609	14,378	-	-	2,118,987
Special Assessments	7,097,090	314,660	-	-	7,411,750
Due from Other Funds	8,569	-	-	-	8,569
Materials and Supplies Inventory	121,925	92,996	-	-	214,921
Land	365,900	-	28,400	-	394,300
Building and Building Improvements	131,362,692	6,450,399	1,177,800	-	138,990,891
Furniture, Fixtures, and Equipment	2,370,745	-	-	-	2,370,745
Construction in Progress	862,558	-	-	-	862,558
Accumulated Depreciation	<u>(39,527,033)</u>	<u>(964,571)</u>	<u>(1,164,623)</u>	<u>-</u>	<u>(41,656,227)</u>
<b>Total Assets</b>	<b><u>\$116,672,346</u></b>	<b><u>\$ 6,419,126</u></b>	<b><u>\$ 4,243,404</u></b>	<b><u>\$ 141,173</u></b>	<b><u>\$127,476,049</u></b>
<b>Liabilities:</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$ 124,605	\$ 29,238	\$ 6,007	\$ -	\$ 159,850
Contracts Payable	266,436	-	-	-	266,436
Accrued Wages	198,541	-	-	-	198,541
Compensated Absences Payable	271,932	2,193	-	3,544	277,669
Retainage Payable	120,152	-	-	-	120,152
Due to Other Funds	42,217	-	-	-	42,217
Intergovernmental Payable	271,694	33	211,136	299,532	782,395
Notes Payable	1,065,340	314,660	-	-	1,380,000
Capital Leases Payable	4,986	-	-	-	4,986
OPWC Loan Payable	46,825	-	-	-	46,825
OWDA Loan Payable	344,141	-	-	-	344,141
General Obligation Bonds Payable	<u>714,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>719,000</u>
<b>Total Current Liabilities</b>	<b><u>3,470,869</u></b>	<b><u>351,124</u></b>	<b><u>217,143</u></b>	<b><u>303,076</u></b>	<b><u>4,342,212</u></b>
<b>Long-term Liabilities:</b>					
OPWC Loans Payable (Net of Current Portion)	902,064	-	-	-	902,064
OWDA Loans Payable (Net of Current Portion)	18,030,435	-	-	-	18,030,435
General Obligation Bonds Payable (Net of Current Portion)	<u>16,779,000</u>	<u>925,000</u>	<u>-</u>	<u>-</u>	<u>17,704,000</u>
<b>Total Long-Term Liabilities</b>	<b><u>35,711,499</u></b>	<b><u>925,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>36,636,499</u></b>
<b>Total Liabilities</b>	<b><u>39,182,368</u></b>	<b><u>1,276,124</u></b>	<b><u>217,143</u></b>	<b><u>303,076</u></b>	<b><u>40,978,711</u></b>
<b>Fund Equity:</b>					
Contributed Capital:					
Intergovernmental	36,493,847	5,881,653	-	-	42,375,500
Retained Earnings, Unreserved	<u>40,996,131</u>	<u>(738,651)</u>	<u>4,026,261</u>	<u>(161,903)</u>	<u>44,121,838</u>
<b>Total Fund Equity</b>	<b><u>77,489,978</u></b>	<b><u>5,143,002</u></b>	<b><u>4,026,261</u></b>	<b><u>(161,903)</u></b>	<b><u>86,497,338</u></b>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$116,672,346</u></b>	<b><u>\$ 6,419,126</u></b>	<b><u>\$ 4,243,404</u></b>	<b><u>\$ 141,173</u></b>	<b><u>\$127,476,049</u></b>

# STARK COUNTY, OHIO

Combining Statement of Revenues,  
Expenses and Changes in Fund Equity  
All Enterprise Funds  
For the Year Ended December 31, 2001

	Sewer	Water	Molly Stark Hospital	Nist Nursing Home	Totals
<b>Operating Revenues:</b>					
Charges for Services	\$ 14,948,647	\$ 395,253	\$ 8,340	\$ 21,790	\$ 15,374,030
Other Operating Revenues	119,245	-	-	-	119,245
Special Assessments	<u>76,580</u>	<u>59,895</u>	<u>-</u>	<u>-</u>	<u>136,475</u>
<b>Total Operating Revenues</b>	<u>15,144,472</u>	<u>455,148</u>	<u>8,340</u>	<u>21,790</u>	<u>15,629,750</u>
<b>Operating Expenses:</b>					
Personal Services	3,751,505	42,054	6,025	66,939	3,866,523
Contractual Services	5,602,507	144,949	72,658	88,931	5,909,045
Materials and Supplies	1,175,467	-	70,211	8,269	1,253,947
Depreciation	2,904,330	129,008	2,110	-	3,035,448
Other Operating Expenses	<u>74,189</u>	<u>41,676</u>	<u>-</u>	<u>55,546</u>	<u>171,411</u>
<b>Total Operating Expenses</b>	<u>13,507,998</u>	<u>357,687</u>	<u>151,004</u>	<u>219,685</u>	<u>14,236,374</u>
<b>Operating Income (Loss)</b>	<u>1,636,474</u>	<u>97,461</u>	<u>(142,664)</u>	<u>(197,895)</u>	<u>1,393,376</u>
<b>Non-Operating Revenues (Expenses):</b>					
Interest	421,208	-	-	-	421,208
Grants	18,883	-	-	-	18,883
Contributions	3,713,354	455,050	-	-	4,168,404
Interest and Fiscal Charges	(1,926,510)	(67,306)	-	-	(1,993,816)
Loss on Sale of Fixed Assets	<u>(159,502)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(159,502)</u>
<b>Total Non-Operating Revenues (Expenses)</b>	<u>2,067,433</u>	<u>387,744</u>	<u>-</u>	<u>-</u>	<u>2,455,177</u>
<b>Net Income (Loss)</b>	<u>3,703,907</u>	<u>485,205</u>	<u>(142,664)</u>	<u>(197,895)</u>	<u>3,848,553</u>
<b>Retained Earnings Beginning of Year, Restated</b>	<u>37,292,224</u>	<u>(1,223,856)</u>	<u>4,168,925</u>	<u>35,992</u>	<u>40,273,285</u>
<b>Retained Earnings End of Year</b>	<u>40,996,131</u>	<u>(738,651)</u>	<u>4,026,261</u>	<u>(161,903)</u>	<u>44,121,838</u>
<b>Contributed Capital Beginning of Year</b>	36,493,847	5,881,653	-	-	42,375,500
<b>Contributed Capital End of Year</b>	<u>36,493,847</u>	<u>5,881,653</u>	<u>-</u>	<u>-</u>	<u>42,375,500</u>
<b>Total Fund Equity End of Year</b>	<u>\$ 77,489,978</u>	<u>\$ 5,143,002</u>	<u>\$ 4,026,261</u>	<u>\$ (161,903)</u>	<u>\$ 86,497,338</u>

# STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Enterprise Funds

For the Year Ended December 31, 2001

	<u>Sewer</u>	<u>Water</u>	<u>Molly Stark Hospital</u>	<u>Nist Nursing Home</u>	<u>Totals</u>
<b>Decrease in Cash and Cash Equivalents:</b>					
<b>Cash Flows from Operating Activities:</b>					
Cash Received from Customers	\$ 15,318,855	\$ 476,827	\$ 8,340	\$ 21,790	\$ 15,825,812
Cash Payments to Suppliers for Goods and Services	(6,547,164)	(148,789)	(158,417)	(97,200)	(6,951,570)
Cash Payments for Employee Services and Benefits	(3,545,683)	(45,295)	(6,025)	(74,264)	(3,671,267)
Cash Received from Other Operating Revenues	110,731	-	-	-	110,731
Cash Payments for Other Operating Expenses	<u>(74,189)</u>	<u>(76,127)</u>	<u>-</u>	<u>(55,546)</u>	<u>(205,862)</u>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>5,262,550</u>	<u>206,616</u>	<u>(156,102)</u>	<u>(205,220)</u>	<u>5,107,844</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>					
Acquisition of Fixed Assets	(3,306,265)	(329,979)	-	-	(3,636,244)
Capital Grants	18,883	-	-	-	18,883
Principal Payments-Capital Leases	(325)	-	-	-	(325)
Interest Payments-Capital Leases	(38)	-	-	-	(38)
Proceeds of Notes	1,065,340	314,660	-	-	1,380,000
Principal Paid on General Obligation Bonds	(679,000)	(60,000)	-	-	(739,000)
Interest Paid on General Obligation Bonds	(1,024,837)	(56,626)	-	-	(1,081,463)
Principal Paid on Notes	(1,091,284)	(298,716)	-	-	(1,390,000)
Interest Paid on Notes	(69,359)	(10,681)	-	-	(80,040)
Principal Paid on OPWC Loan	(66,252)	-	-	-	(66,252)
Principal Paid on OWDA Loans	(695,115)	-	-	-	(695,115)
Interest Payments-OWDA Loans	(832,276)	-	-	-	(832,276)
Inception of a Capital Lease	<u>5,311</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,311</u>
<b>Net Cash Provided by (Used for) Capital and Related Financing Activities</b>	<u>(6,675,217)</u>	<u>(441,342)</u>	<u>-</u>	<u>-</u>	<u>(7,116,559)</u>
<b>Cash Flows from Investing Activities:</b>					
Interest	<u>421,208</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>421,208</u>
<b>Net Decrease in Cash and Cash Equivalents</b>	(991,459)	(234,726)	(156,102)	(205,220)	(1,587,507)
<b>Cash and Cash Equivalents Beginning of Year</b>	<u>12,896,750</u>	<u>745,990</u>	<u>4,357,929</u>	<u>346,393</u>	<u>18,347,062</u>
<b>Cash and Cash Equivalents End of Year</b>	<u>\$ 11,905,291</u>	<u>\$ 511,264</u>	<u>\$ 4,201,827</u>	<u>\$ 141,173</u>	<u>\$ 16,759,555</u>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Enterprise Funds (continued)

For the Year Ended December 31, 2001

	<u>Sewer</u>	<u>Water</u>	<u>Molly Stark Hospital</u>	<u>Nist Nursing Home</u>	<u>Totals</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>					
<b>Operating Income (Loss)</b>	\$ 1,636,474	\$ 97,461	\$ (142,664)	\$ (197,895)	\$ 1,393,376
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>					
Depreciation Expense	2,904,330	129,008	2,110	-	3,035,448
(Increase) Decrease in Assets					
Accounts Receivable	(140,189)	8,120	-	-	(132,069)
Special Assessments Receivable	374,281	(15,944)	-	-	358,337
Due from Other Funds	(5,842)	-	-	-	(5,842)
Interfund Receivable	-	29,500	-	-	29,500
Inventories	75,545	(56,413)	-	-	19,132
Increase (Decrease) in Liabilities					
Accounts Payable	(10,718)	18,125	(15,548)	-	(8,141)
Interfund Payable	(29,500)	-	-	-	(29,500)
Contracts Payable	262,001	-	-	-	262,001
Accrued Wages and Benefits	28,858	(2,068)	-	(5,656)	21,134
Compensated Absences Payable	127,139	-	-	-	127,139
Retainage Payable	62,175	-	-	-	62,175
Due to Other Funds	129	(480)	-	(390)	(741)
Intergovernmental Payable	(22,133)	(693)	-	(1,279)	(24,105)
<b>Total Adjustments</b>	<u>3,626,076</u>	<u>109,155</u>	<u>(13,438)</u>	<u>(7,325)</u>	<u>3,714,468</u>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>\$ 5,262,550</u>	<u>\$ 206,616</u>	<u>\$ (156,102)</u>	<u>\$ (205,220)</u>	<u>\$ 5,107,844</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenses and Changes in Fund Equity

### Budget and Actual (Non-GAAP Basis) - Sewer

For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 14,400,000	\$ 14,770,591	\$ 370,591
Intergovernmental	-	18,883	18,883
Special Assessments	557,700	450,861	(106,839)
Interest	600,000	438,977	(161,023)
Other Operating Revenues	-	110,731	110,731
Proceeds of Notes	<u>1,661,634</u>	<u>1,065,340</u>	<u>(596,294)</u>
<b>Total Revenues</b>	<u>17,219,334</u>	<u>16,855,383</u>	<u>(363,951)</u>
<b>Expenses:</b>			
Current:			
Personal Services	4,001,209	3,547,093	454,116
Contractual Services	8,842,894	6,704,525	2,138,369
Materials and Supplies	1,254,809	862,272	392,537
Other Operating Expenses	912,843	89,067	823,776
Capital Outlay	5,402,273	4,609,343	792,930
Debt Service:			
Principal Retirement	4,105,507	2,531,651	1,573,856
Interest and Fiscal Charges	<u>1,926,472</u>	<u>1,926,472</u>	-
<b>Total Expenses</b>	<u>26,446,007</u>	<u>20,270,423</u>	<u>6,175,584</u>
<b>Excess of Revenues Under Expenses</b>	(9,226,673)	(3,415,040)	5,811,633
<b>Fund Equity Beginning of Year, as Restated</b>	6,762,618	6,762,618	-
<b>Prior Year Encumbrances Appropriated</b>	<u>6,030,777</u>	<u>6,030,777</u>	-
<b>Fund Equity End of Year</b>	<u>\$ 3,566,722</u>	<u>\$ 9,378,355</u>	<u>\$ 5,811,633</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenses and Changes in Fund Equity

### Budget and Actual (Non-GAAP Basis) - Water

For the Year Ended December 31, 2001

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 400,628	\$ 432,873	\$ 32,245
Special Assessments	-	43,951	43,951
Proceeds of Notes	<u>314,660</u>	<u>314,660</u>	-
<b>Total Revenues</b>	<u>715,288</u>	<u>791,484</u>	<u>76,196</u>
<b>Expenses:</b>			
Current:			
Personal Services	50,810	45,295	5,515
Contractual Services	200,062	188,860	11,202
Materials and Supplies	48,654	21,962	26,692
Other Operating Expenses	77,211	76,447	764
Capital Outlay	328,979	303,979	25,000
Debt Service:			
Principal Retirement	401,661	358,716	42,945
Interest and Fiscal Charges	<u>67,306</u>	<u>67,306</u>	-
<b>Total Expenses</b>	<u>1,174,683</u>	<u>1,062,565</u>	<u>112,118</u>
<b>Excess of Revenues Under Expenses</b>	(459,395)	(271,081)	188,314
<b>Fund Equity Beginning of Year</b>	393,179	393,179	-
<b>Prior Year Encumbrances Appropriated</b>	<u>352,811</u>	<u>352,811</u>	-
<b>Fund Equity End of Year</b>	<u>\$ 286,595</u>	<u>\$ 474,909</u>	<u>\$ 188,314</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Molly Stark Hospital

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 8,000	\$ 8,340	\$ 340
<b>Expenses:</b>			
Current:			
Personal Services	38,000	6,025	31,975
Contractual Services	132,331	89,145	43,186
Materials and Supplies	197,095	102,966	94,129
Other Operating Expenses	43,500	-	43,500
Capital Outlay	8,155	3,100	5,055
<b>Total Expenses</b>	<u>419,081</u>	<u>201,236</u>	<u>217,845</u>
<b>Excess of Revenues Under Expenses</b>	(411,081)	(192,896)	218,185
<b>Fund Equity Beginning of Year</b>	4,244,850	4,244,850	-
<b>Prior Year Encumbrances Appropriated</b>	<u>113,079</u>	<u>113,079</u>	<u>-</u>
<b>Fund Equity End of Year</b>	<u>\$ 3,946,848</u>	<u>\$ 4,165,033</u>	<u>\$ 218,185</u>

### Nist Nursing Home

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 28	\$ 21,790	\$ 21,762
<b>Expenses:</b>			
Current:			
Personal Services	100,191	74,264	25,927
Contractual Services	133,891	88,931	44,960
Materials and Supplies	54,004	8,269	45,735
Other Operating Expenses	57,566	55,546	2,020
Capital Outlay	769	-	769
<b>Total Expenses</b>	<u>346,421</u>	<u>227,010</u>	<u>119,411</u>
<b>Excess of Revenues Under Expenses</b>	(346,393)	(205,220)	141,173
<b>Fund Equity Beginning of Year</b>	12,135	12,135	-
<b>Prior Year Encumbrances Appropriated</b>	<u>334,258</u>	<u>334,258</u>	<u>-</u>
<b>Fund Equity End of Year</b>	<u>\$ -</u>	<u>\$ 141,173</u>	<u>\$ 141,173</u>

## **INTERNAL SERVICE FUNDS**

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Internal Service Funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. Following is a description of the County's internal service funds:

Self Insurance - To account for a medical benefits and liability self-insurance program for the County. The primary source of revenue is monthly fees and General fund transfers, any balance on hand is held until used.

Workers' Compensation - To account for revenues used to provide workers' compensation benefits to employees.

# STARK COUNTY, OHIO

Combining Balance Sheet

All Internal Service Funds

December 31, 2001

	<u>Self</u> <u>Insurance</u>	<u>Workers'</u> <u>Compensation</u>	<u>Totals</u>
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 5,265,105	\$ 8,189,971	\$ 13,455,076
Receivables:			
Accounts	9,762	-	9,762
Due from Other Funds	<u>424,655</u>	<u>-</u>	<u>424,655</u>
<b>Total Assets</b>	<b><u>\$ 5,699,522</u></b>	<b><u>\$ 8,189,971</u></b>	<b><u>\$ 13,889,493</u></b>
<b>Liabilities:</b>			
<i>Current Liabilities:</i>			
Accounts Payable	\$ 2,200	\$ 9,479	\$ 11,679
Intergovernmental Payable	-	140,361	140,361
Claims Payable	<u>723,910</u>	<u>2,962,675</u>	<u>3,686,585</u>
<b>Total Liabilities</b>	<b><u>726,110</u></b>	<b><u>3,112,515</u></b>	<b><u>3,838,625</u></b>
<b>Fund Equity:</b>			
Retained Earnings:			
Unreserved	<u>4,973,412</u>	<u>5,077,456</u>	<u>10,050,868</u>
<b>Total Liabilities and Fund Equity</b>	<b><u>\$ 5,699,522</u></b>	<b><u>\$ 8,189,971</u></b>	<b><u>\$ 13,889,493</u></b>

# STARK COUNTY, OHIO

Combining Statement of Revenues,  
Expenses and Changes in Retained Earnings  
All Internal Service Funds  
For the Year Ended December 31, 2001

	Self Insurance	Workers' Compensation	Totals
<b>Operating Revenues:</b>			
Charges for Services	\$ 5,799,247	\$ 13,756	\$ 5,813,003
<b>Operating Expenses:</b>			
Personal Services	82,309	-	82,309
Contractual Services	158,284	32,773	191,057
Claims and Judgments	6,367,641	457,355	6,824,996
Other Operating Expenses	88,784	-	88,784
<b>Total Operating Expenses</b>	<u>6,697,018</u>	<u>490,128</u>	<u>7,187,146</u>
<b>Operating Loss</b>	<u>(897,771)</u>	<u>(476,372)</u>	<u>(1,374,143)</u>
Operating Transfers In	88,500	-	88,500
<b>Net Loss</b>	(809,271)	(476,372)	(1,285,643)
<b>Retained Earnings Beginning of Year</b>	<u>5,782,683</u>	<u>5,553,828</u>	<u>11,336,511</u>
<b>Retained Earnings End of Year</b>	<u>\$ 4,973,412</u>	<u>\$ 5,077,456</u>	<u>\$ 10,050,868</u>

# STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2001

	<u>Self Insurance</u>	<u>Workers' Compensation</u>	<u>Totals</u>
<b>Decrease in Cash and Cash Equivalents:</b>			
<b>Cash Flows from Operating Activities:</b>			
Cash Received from Quasi-External Transactions with Other Funds	\$ 6,140,239	\$ 918,953	\$ 7,059,192
Cash Payments for Contractual Services	(257,619)	(29,944)	(287,563)
Cash Payments for Employee Benefits	(82,309)	-	(82,309)
Cash Payments for Claims	<u>(6,075,412)</u>	<u>(1,238,111)</u>	<u>(7,313,523)</u>
<b>Net Cash Used for Operating Activities</b>	<u>(275,101)</u>	<u>(349,102)</u>	<u>(624,203)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>			
Transfers In	<u>88,500</u>	<u>-</u>	<u>88,500</u>
<b>Net Decrease in Cash and Cash Equivalents</b>	(186,601)	(349,102)	(535,703)
<b>Cash and Cash Equivalents Beginning of Year</b>	<u>5,451,706</u>	<u>8,539,073</u>	<u>13,990,779</u>
<b>Cash and Cash Equivalents End of Year</b>	<u>\$ 5,265,105</u>	<u>\$ 8,189,971</u>	<u>\$ 13,455,076</u>
<b>Reconciliation of Operating Loss to Net Cash Used for Operating Activities:</b>			
Operating Loss	\$ (897,771)	\$ (476,372)	\$ (1,374,143)
<b>Adjustments to Reconcile Operating Loss to Net Cash Used for Operating Activities:</b>			
(Increase) Decrease in Assets:			
Accounts Receivable	41,438	-	41,438
Due from Other Funds	299,554	-	299,554
Intergovernmental Receivable	-	905,197	905,197
Increase (Decrease) in Liabilities:			
Accounts Payable	(10,551)	2,829	(7,722)
Intergovernmental Payable	-	140,361	140,361
Claims Payable	<u>292,229</u>	<u>(921,117)</u>	<u>(628,888)</u>
<b>Total Adjustments</b>	<u>622,670</u>	<u>127,270</u>	<u>749,940</u>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>\$ (275,101)</u>	<u>\$ (349,102)</u>	<u>\$ (624,203)</u>

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2001

### Self Insurance

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 6,068,500	\$ 6,140,239	\$ 71,739
<b>Expenses:</b>			
Current:			
Personal Services	105,695	82,309	23,386
Contractual Services	1,142,500	459,760	682,740
Claims	9,633,980	6,406,698	3,227,282
Other Operating Expenses	101,277	88,984	12,293
Capital Outlay	150	-	150
<b>Total Expenses</b>	<b>10,983,602</b>	<b>7,037,751</b>	<b>3,945,851</b>
<b>Excess of Revenues Under Expenses</b>	<b>(4,915,102)</b>	<b>(897,512)</b>	<b>4,017,590</b>
<b>Other Financing Sources:</b>			
Operating Transfers - In	-	88,500	88,500
<b>Excess of Revenues and Other Financing Sources Under Expenditures</b>	<b>(4,915,102)</b>	<b>(809,012)</b>	<b>4,106,090</b>
<b>Fund Equity Beginning of Year</b>	<b>4,301,564</b>	<b>4,301,564</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>1,150,142</b>	<b>1,150,142</b>	<b>-</b>
<b>Fund Equity End of Year</b>	<b>\$ 536,604</b>	<b>\$ 4,642,694</b>	<b>\$ 4,106,090</b>

### Workers' Compensation

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Charges for Services	\$ 1,000,000	\$ 918,953	\$ (81,047)
<b>Expenses:</b>			
Current:			
Contractual Services	53,300	44,573	8,727
Claims	9,485,623	1,238,111	8,247,512
Capital Outlay	150	-	150
<b>Total Expenses</b>	<b>9,539,073</b>	<b>1,282,684</b>	<b>8,256,389</b>
<b>Excess of Revenues Under Expenses</b>	<b>(8,539,073)</b>	<b>(363,731)</b>	<b>8,175,342</b>
<b>Fund Equity Beginning of Year</b>	<b>6,030,378</b>	<b>6,030,378</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>2,508,695</b>	<b>2,508,695</b>	<b>-</b>
<b>Fund Equity End of Year</b>	<b>\$ -</b>	<b>\$ 8,175,342</b>	<b>\$ 8,175,342</b>

## FIDUCIARY FUNDS

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### EXPENDABLE TRUST FUNDS

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Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Following is a description of the County's expendable trust funds:

George C. Brissel - To account for the money as set forth in the trust agreement.

MRDD Gifts & Donations – To account for monies received in trust to be used by the MRDD board.

Sumser Trust – To account for monies received in connection with an agreement for sanitary sewer.

### AGENCY FUNDS

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Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's agency funds:

Undivided General Tax - To account for the collection of real estate taxes and special assessments that are periodically apportioned to the subdivisions and to the County operating funds.

Undivided Personal Tax - To account for the collection of tangible personal property taxes that are periodically apportioned to the subdivisions and to the County operating funds.

Court Agency - To account for clerk of courts auto title fees, county court, juvenile court and probate court related receipts.

Other Agency Funds –

Local Government Revenue Assistance	Stark Council of Governments
Estimated Tax	Stark-Tuscarawas-Wayne Joint Solid Waste Management District
Highway Escrow County	Special Emergency Planning
Highway Escrow State	Ohio Family and Child First Grant
Undivided Estate Tax	Stark County Health Department
Undivided Motel Tax	Stark County Regional Planning Commission
Trailer Tax	Multi-County Juvenile Attention System
Local Government	Stark County Park District
Municipal Road	Stark Soil and Water Conservation District
Subdivision Auto Registration	Sheriff Inmate Services
Cigarette Tax	Stark Regional Community Corrections Center
Law Library	Forfeited Land Sale
Payroll Deductions	MH Administrative Services
Subdivision Gas Tax	Real Estate Prepayment
Library and Local Government Support	Child Support Agency

# STARK COUNTY, OHIO

Combining Balance Sheet

All Expendable Trust and Agency Funds

December 31, 2001

	Expendable Trust	Agency	Totals
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 416,532	\$ 28,082,432	\$ 28,498,964
Cash and Cash Equivalents in Segregated Accounts	-	2,203,827	2,203,827
Receivables:			
Taxes	-	267,390,508	267,390,508
Accounts	-	2,116	2,116
Special Assessments	-	7,955,099	7,955,099
Intergovernmental	-	17,629,026	17,629,026
Due from Other Funds	-	808,631	808,631
<b>Total Assets</b>	<u>\$ 416,532</u>	<u>\$ 324,071,639</u>	<u>\$ 324,488,171</u>
<b>Liabilities:</b>			
Due to Other Funds	\$ -	\$ 2,417,085	\$ 2,417,085
Intergovernmental Payables	-	309,811,718	309,811,718
Undistributed Monies	-	9,334,545	9,334,545
Deposits Held and Due to Others	-	2,508,291	2,508,291
<b>Total Liabilities</b>	<u>-</u>	<u>324,071,639</u>	<u>324,071,639</u>
<b>Fund Equity:</b>			
Fund Balance:			
Unreserved, Undesignated	<u>416,532</u>	-	<u>416,532</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 416,532</u>	<u>\$ 324,071,639</u>	<u>\$ 324,488,171</u>

# STARK COUNTY, OHIO

*Combining Balance Sheet  
All Expendable Trust Funds  
December 31, 2001*

	<u>George C. Brissel</u>	<u>MRDD Gifts &amp; Donations</u>	<u>Sumser</u>	<u>Totals</u>
<b>Assets:</b>				
Cash and Cash Equivalents	<u>\$ 2,190</u>	<u>\$ 404,255</u>	<u>\$ 10,087</u>	<u>\$ 416,532</u>
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Equity:</b>				
Unreserved, Undesignated	<u>2,190</u>	<u>404,255</u>	<u>10,087</u>	<u>416,532</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 2,190</u>	<u>\$ 404,255</u>	<u>\$ 10,087</u>	<u>\$ 416,532</u>

# STARK COUNTY, OHIO

*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances*

*All Expendable Trust Funds*

*For the Year Ended December 31, 2001*

	George C. <u>Brissel</u>	MRDD <u>Gifts &amp; Donations</u>	<u>Sumser</u>	<u>Totals</u>
<b>Revenues:</b>				
Interest	\$ -	\$ -	\$ 87	\$ 87
Other	-	404,255	10,000	414,255
<b>Total Revenues</b>	<u>-</u>	<u>404,255</u>	<u>10,087</u>	<u>414,342</u>
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of Revenues Over Expenditures</b>	-	404,255	10,087	414,342
<b>Fund Balances Beginning of Year</b>	<u>2,190</u>	<u>-</u>	<u>-</u>	<u>2,190</u>
<b>Fund Balances End of Year</b>	<u>\$ 2,190</u>	<u>\$ 404,255</u>	<u>\$ 10,087</u>	<u>\$ 416,532</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis) - All Expendable Trust Funds  
 For the Year Ended December 31, 2001

## George C. Brissel

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	-	-
<b>Fund Balance Beginning of Year</b>	2,190	2,190	-
<b>Fund Balance End of Year</b>	\$ 2,190	\$ 2,190	\$ -

## MRDD Gifts & Donations

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$ -	\$ 404,255	\$ 404,255
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	404,255	404,255
<b>Fund Balance Beginning of Year</b>	-	-	-
<b>Fund Balance End of Year</b>	\$ -	\$ 404,255	\$ 404,255

## Sumser Trust

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Other	\$ -	\$ 10,000	\$ 10,000
<b>Total Expenditures</b>	-	-	-
<b>Excess of Revenues Over Expenditures</b>	-	10,000	10,000
<b>Fund Balance Beginning of Year</b>	-	-	-
<b>Fund Balance End of Year</b>	\$ -	\$ 10,000	\$ 10,000

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Local Government Revenue Assistance</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 4,223,065	\$ 4,223,065	\$ -
Receivables:				
Intergovernmental	<u>742,623</u>	<u>1,195,302</u>	<u>742,623</u>	<u>1,195,302</u>
<b>Total Assets</b>	<b><u>\$ 742,623</u></b>	<b><u>\$ 5,418,367</u></b>	<b><u>\$ 4,965,688</u></b>	<b><u>\$ 1,195,302</u></b>
<i>Liabilities:</i>				
Due to Other Funds	\$ 256,308	\$ -	\$ 256,308	\$ -
Intergovernmental Payable	<u>486,315</u>	<u>5,418,367</u>	<u>4,709,380</u>	<u>1,195,302</u>
<b>Total Liabilities</b>	<b><u>\$ 742,623</u></b>	<b><u>\$ 5,418,367</u></b>	<b><u>\$ 4,965,688</u></b>	<b><u>\$ 1,195,302</u></b>
<b>Undivided General Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 9,791,847	\$ 231,196,961	\$ 232,611,135	\$ 8,377,673
Receivables:				
Taxes	260,586,575	207,093,560	260,586,575	207,093,560
Special Assessments	8,997,365	7,955,099	8,997,365	7,955,099
Due from Other Funds	<u>-</u>	<u>715,899</u>	<u>-</u>	<u>715,899</u>
<b>Total Assets</b>	<b><u>\$ 279,375,787</u></b>	<b><u>\$ 446,961,519</u></b>	<b><u>\$ 502,195,075</u></b>	<b><u>\$ 224,142,231</u></b>
<i>Liabilities:</i>				
Due to Other Funds	\$ -	\$ 1,317,108	\$ -	\$ 1,317,108
Intergovernmental Payable	<u>279,375,787</u>	<u>445,644,411</u>	<u>502,195,075</u>	<u>222,825,123</u>
<b>Total Liabilities</b>	<b><u>\$ 279,375,787</u></b>	<b><u>\$ 446,961,519</u></b>	<b><u>\$ 502,195,075</u></b>	<b><u>\$ 224,142,231</u></b>
<b>Estimated Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	<u>\$ 12,499</u>	<u>\$ 14,658</u>	<u>\$ -</u>	<u>\$ 27,157</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 12,499</u>	<u>\$ 14,658</u>	<u>\$ -</u>	<u>\$ 27,157</u>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<b>Highway Escrow County</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 1,006	\$ -	\$ -	\$ 1,006
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ 1,006	\$ -	\$ -	\$ 1,006
<b>Highway Escrow State</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 11,361	\$ 2,525	\$ -	\$ 13,886
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ 11,361	\$ 2,525	\$ -	\$ 13,886
<b>Undivided Personal Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 3,201,113	\$ 65,402,924	\$ 64,756,617	\$ 3,847,420
Receivables:				
Taxes	-	57,527,906	-	57,527,906
<i>Total Assets</i>	<u>\$ 3,201,113</u>	<u>\$ 122,930,830</u>	<u>\$ 64,756,617</u>	<u>\$ 61,375,326</u>
<i>Liabilities:</i>				
Due to Other Funds	\$ -	\$ 234,291	\$ -	\$ 234,291
Intergovernmental Payable	3,201,113	122,696,539	64,756,617	61,141,035
<i>Total Liabilities</i>	<u>\$ 3,201,113</u>	<u>\$ 122,930,830</u>	<u>\$ 64,756,617</u>	<u>\$ 61,375,326</u>
<b>Undivided Estate Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 7,663,849	\$ 19,513,334	\$ 21,950,404	\$ 5,226,779
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 7,663,849	\$ 19,513,334	\$ 21,950,404	\$ 5,226,779
<b>Undivided Motel Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 652	\$ 806,189	\$ 796,763	\$ 10,078
Intergovernmental Receivable	184,392	-	184,392	-
<i>Total Assets</i>	<u>\$ 185,044</u>	<u>\$ 806,189</u>	<u>\$ 981,155</u>	<u>\$ 10,078</u>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 185,044	\$ 806,189	\$ 981,155	\$ 10,078

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<b>Trailer Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 65,377	\$ 600,891	\$ 573,634	\$ 92,634
Receivables:				
Taxes	<u>-</u>	<u>369,565</u>	<u>-</u>	<u>369,565</u>
<i>Total Assets</i>	<u>\$ 65,377</u>	<u>\$ 970,456</u>	<u>\$ 573,634</u>	<u>\$ 462,199</u>
<i>Liabilities:</i>				
Due to Other Funds	-	13,738	-	\$ 13,738
Intergovernmental Payable	<u>65,377</u>	<u>956,718</u>	<u>573,634</u>	<u>448,461</u>
<i>Total Liabilities</i>	<u>\$ 65,377</u>	<u>\$ 970,456</u>	<u>\$ 573,634</u>	<u>\$ 462,199</u>
 <b>Local Government</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 15,680,156	\$ 15,680,156	\$ -
Receivables:				
Intergovernmental	<u>3,528,504</u>	<u>5,697,577</u>	<u>3,528,504</u>	<u>5,697,577</u>
<i>Total Assets</i>	<u>\$ 3,528,504</u>	<u>\$ 21,377,733</u>	<u>\$ 19,208,660</u>	<u>\$ 5,697,577</u>
<i>Liabilities:</i>				
Due to Other Funds	\$ 1,217,819	\$ -	\$ 1,217,819	\$ -
Intergovernmental Payable	<u>2,310,685</u>	<u>21,377,733</u>	<u>17,990,841</u>	<u>5,697,577</u>
<i>Total Liabilities</i>	<u>\$ 3,528,504</u>	<u>\$ 21,377,733</u>	<u>\$ 19,208,660</u>	<u>\$ 5,697,577</u>
 <b>Municipal Road</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 2,685,796	\$ 731,349	\$ 1,003,701	\$ 2,413,444
Intergovernmental Receivable	<u>42,097</u>	<u>404,138</u>	<u>42,097</u>	<u>404,138</u>
<i>Total Assets</i>	<u>\$ 2,727,893</u>	<u>\$ 1,135,487</u>	<u>\$ 1,045,798</u>	<u>\$ 2,817,582</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 2,727,893</u>	<u>\$ 1,135,487</u>	<u>\$ 1,045,798</u>	<u>\$ 2,817,582</u>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<b>Subdivision Auto Registration</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 2,150,748	\$ 2,150,748	\$ -
Receivables:				
Intergovernmental	<u>93,487</u>	<u>1,345,405</u>	<u>93,487</u>	<u>1,345,405</u>
<b>Total Assets</b>	<b><u>\$ 93,487</u></b>	<b><u>\$ 3,496,153</u></b>	<b><u>\$ 2,244,235</u></b>	<b><u>\$ 1,345,405</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 93,487</u>	<u>\$ 3,496,153</u>	<u>\$ 2,244,235</u>	<u>\$ 1,345,405</u>
 <b>Cigarette Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	<u>\$ 549</u>	<u>\$ 16,598</u>	<u>\$ 15,740</u>	<u>\$ 1,407</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 549</u>	<u>\$ 16,598</u>	<u>\$ 15,740</u>	<u>\$ 1,407</u>
 <b>Law Library</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 31,203	\$ 345,481	\$ 352,667	\$ 24,017
Intergovernmental Receivable	<u>31,385</u>	<u>-</u>	<u>31,385</u>	<u>-</u>
<b>Total Assets</b>	<b><u>\$ 62,588</u></b>	<b><u>\$ 345,481</u></b>	<b><u>\$ 384,052</u></b>	<b><u>\$ 24,017</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 51,434	\$ 345,481	\$ 372,898	\$ 24,017
Due to Other Funds	<u>11,154</u>	<u>-</u>	<u>11,154</u>	<u>-</u>
<b>Total Liabilities</b>	<b><u>\$ 62,588</u></b>	<b><u>\$ 345,481</u></b>	<b><u>\$ 384,052</u></b>	<b><u>\$ 24,017</u></b>
 <b>Payroll Deductions</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	<u>\$ -</u>	<u>\$ 25,791,744</u>	<u>\$ 25,791,744</u>	<u>\$ -</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	<u>\$ -</u>	<u>\$ 25,791,744</u>	<u>\$ 25,791,744</u>	<u>\$ -</u>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<b>Subdivision Gas Tax</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 71,675	\$ 852,195	\$ 848,154	\$ 75,716
Intergovernmental Receivable	<u>72,189</u>	<u>-</u>	<u>72,189</u>	<u>-</u>
<b>Total Assets</b>	<b><u>\$ 143,864</u></b>	<b><u>\$ 852,195</u></b>	<b><u>\$ 920,343</u></b>	<b><u>\$ 75,716</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 143,864</u>	<u>\$ 852,195</u>	<u>\$ 920,343</u>	<u>\$ 75,716</u>
 <b>Library and Local Government Support</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ -	\$ 16,183,410	\$ 16,183,410	\$ -
Intergovernmental Receivable	<u>4,359,003</u>	<u>8,976,079</u>	<u>4,359,003</u>	<u>8,976,079</u>
<b>Total Assets</b>	<b><u>\$ 4,359,003</u></b>	<b><u>\$ 25,159,489</u></b>	<b><u>\$ 20,542,413</u></b>	<b><u>\$ 8,976,079</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 4,359,003</u>	<u>\$ 25,159,489</u>	<u>\$ 20,542,413</u>	<u>\$ 8,976,079</u>
 <b>Stark Council of Governments</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 2,605,458	\$ 2,151,662	\$ 2,520,224	\$ 2,236,896
Due From Other Funds	64,369	-	64,369	-
Intergovernmental Receivable	<u>680</u>	<u>-</u>	<u>680</u>	<u>-</u>
<b>Total Assets</b>	<b><u>\$ 2,670,507</u></b>	<b><u>\$ 2,151,662</u></b>	<b><u>\$ 2,585,273</u></b>	<b><u>\$ 2,236,896</u></b>
<i>Liabilities:</i>				
Due to Other Funds	\$ 680	\$ -	\$ 680	\$ -
Undistributed Monies	<u>2,669,827</u>	<u>2,151,662</u>	<u>2,584,593</u>	<u>2,236,896</u>
<b>Total Liabilities</b>	<b><u>\$ 2,670,507</u></b>	<b><u>\$ 2,151,662</u></b>	<b><u>\$ 2,585,273</u></b>	<b><u>\$ 2,236,896</u></b>
 <b>Stark-Tuscarawas-Wayne Joint Solid Waste Management District</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	<u>\$ 2,923</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,923</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	<u>\$ 2,923</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,923</u>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<b>Special Emergency Planning</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 98,680	\$ 43,655	\$ 42,216	\$ 100,119
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ 98,680	\$ 43,655	\$ 42,216	\$ 100,119
 <b>Ohio Family and Child First Grant</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 518,516	\$ 3,528,978	\$ 3,359,202	\$ 688,292
Intergovernmental Receivable	132,545	-	132,545	-
<b>Total Assets</b>	<b>\$ 651,061</b>	<b>\$ 3,528,978</b>	<b>\$ 3,491,747</b>	<b>\$ 688,292</b>
<i>Liabilities:</i>				
Due to Other Funds	\$ 1,908	\$ -	\$ 1,908	\$ -
Intergovernmental Payable	130,637	-	130,637	-
Undistributed Monies	518,516	3,528,978	3,359,202	688,292
<b>Total Liabilities</b>	<b>\$ 651,061</b>	<b>\$ 3,528,978</b>	<b>\$ 3,491,747</b>	<b>\$ 688,292</b>
 <b>Stark County Health Department</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 739,190	\$ 3,924,667	\$ 3,914,913	\$ 748,944
<i>Liabilities:</i>				
Undistributed Monies	\$ 739,190	\$ 3,924,667	\$ 3,914,913	\$ 748,944
 <b>Stark County Regional Planning Commission</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 449,584	\$ 1,771,590	\$ 1,716,112	\$ 505,062
Receivables:				
Accounts	-	2,116	-	2,116
Due from Other Funds	6,062	-	6,062	-
Intergovernmental Receivable	220	-	220	-
<b>Total Assets</b>	<b>\$ 455,866</b>	<b>\$ 1,773,706</b>	<b>\$ 1,722,394</b>	<b>\$ 507,178</b>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 6,282	\$ -	\$ 6,282	\$ -
Undistributed Monies	449,584	1,773,706	1,716,112	507,178
<b>Total Liabilities</b>	<b>\$ 455,866</b>	<b>\$ 1,773,706</b>	<b>\$ 1,722,394</b>	<b>\$ 507,178</b>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<b>Multi-County Juvenile Attention System</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 2,489,240	\$ 8,949,274	\$ 10,249,602	\$ 1,188,912
Intergovernmental Receivable	21,901	-	21,901	-
<b>Total Assets</b>	<b><u>\$ 2,511,141</u></b>	<b><u>\$ 8,949,274</u></b>	<b><u>\$ 10,271,503</u></b>	<b><u>\$ 1,188,912</u></b>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 21,901	\$ -	\$ 21,901	\$ -
Undistributed Monies	2,489,240	8,949,274	10,249,602	1,188,912
<b>Total Liabilities</b>	<b><u>\$ 2,511,141</u></b>	<b><u>\$ 8,949,274</u></b>	<b><u>\$ 10,271,503</u></b>	<b><u>\$ 1,188,912</u></b>
 <b>Stark County Park District</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 1,178,633	\$ 4,815,754	\$ 5,259,075	\$ 735,312
Receivables:				
Taxes	-	2,399,477	-	2,399,477
Due from Other Funds	4,272	92,732	4,272	92,732
Intergovernmental Receivable	3,783	10,525	3,783	10,525
<b>Total Assets</b>	<b><u>\$ 1,186,688</u></b>	<b><u>\$ 7,318,488</u></b>	<b><u>\$ 5,267,130</u></b>	<b><u>\$ 3,238,046</u></b>
<i>Liabilities:</i>				
Due to Other Funds	\$ 3,783	\$ -	\$ 3,783	\$ -
Intergovernmental Payable	4,272	-	4,272	-
Undistributed Monies	1,178,633	7,318,488	5,259,075	3,238,046
<b>Total Liabilities</b>	<b><u>\$ 1,186,688</u></b>	<b><u>\$ 7,318,488</u></b>	<b><u>\$ 5,267,130</u></b>	<b><u>\$ 3,238,046</u></b>
 <b>Stark Soil and Water Conservation District</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	<u>\$ 29,558</u>	<u>\$ 188,991</u>	<u>\$ 181,662</u>	<u>\$ 36,887</u>
<i>Liabilities:</i>				
Undistributed Monies	<u>\$ 29,558</u>	<u>\$ 188,991</u>	<u>\$ 181,662</u>	<u>\$ 36,887</u>

(continued)

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<b>Court Agency</b>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$ 5,238,770	\$ 74,356,864	\$ 77,408,297	\$ 2,187,337
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ 5,238,770	\$ 74,356,864	\$ 77,408,297	\$ 2,187,337
<b>Sheriff Inmate Services</b>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$ 13,761	\$ 2,729	\$ -	\$ 16,490
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ 13,761	\$ 2,729	\$ -	\$ 16,490
<b>Stark Regional Community Corrections Center</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 1,037,163	\$ 3,668,780	\$ 4,016,553	\$ 689,390
<i>Liabilities:</i>				
Undistributed Monies	\$ 1,037,163	\$ 3,668,780	\$ 4,016,553	\$ 689,390
<b>Forfeited Land Sale</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 16,595	\$ 22,921	\$ 30,271	\$ 9,245
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ 16,595	\$ 22,921	\$ 30,271	\$ 9,245
<b>MH Admin Services</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 43	\$ -	\$ 43	\$ -
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ 43	\$ -	\$ 43	\$ -

(continued)

# STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2001

	Balance 1/1/01	Additions	Reductions	Balance 12/31/01
<b>Real Estate Prepayment</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 690,636	\$ 2,612,613	\$ 2,274,016	\$ 1,029,233
<i>Liabilities:</i>				
Due to Other Funds	\$ -	\$ 851,948	\$ -	\$ 851,948
Deposits Held and Due to Others	690,636	1,760,665	2,274,016	177,285
<b>Total Liabilities</b>	<b>\$ 690,636</b>	<b>\$ 2,612,613</b>	<b>\$ 2,274,016</b>	<b>\$ 1,029,233</b>
<b>Child Support Agency</b>				
<i>Assets:</i>				
Cash and Cash Equivalents in Segregated Accounts	\$ 397,899	\$ -	\$ 397,899	\$ -
<i>Liabilities:</i>				
Undistributed Monies	\$ 397,899	\$ -	\$ 397,899	\$ -
<b>All Agency Funds</b>				
<i>Assets:</i>				
Cash and Cash Equivalents	\$ 33,393,146	\$ 415,191,113	\$ 420,501,827	\$ 28,082,432
Cash and Cash Equivalents in Segregated Accounts	5,650,430	74,359,593	77,806,196	2,203,827
Receivables:				
Taxes	260,586,575	267,390,508	260,586,575	267,390,508
Accounts	-	2,116	-	2,116
Special Assessments	8,997,365	7,955,099	8,997,365	7,955,099
Intergovernmental	9,212,809	17,629,026	9,212,809	17,629,026
Due from Other Funds	74,703	808,631	74,703	808,631
<b>Total Assets</b>	<b>\$ 317,915,028</b>	<b>\$ 783,336,086</b>	<b>\$ 777,179,475</b>	<b>\$ 324,071,639</b>
<i>Liabilities:</i>				
Due to Other Funds	\$ 1,491,652	\$ 2,417,085	\$ 1,491,652	\$ 2,417,085
Intergovernmental Payable	300,839,991	647,433,352	638,461,625	309,811,718
Undistributed Monies	9,509,610	31,504,546	31,679,611	9,334,545
Deposits Held and Due to Others	6,073,775	101,981,103	105,546,587	2,508,291
Deferred Compensation Payable				-
<b>Total Liabilities</b>	<b>\$ 317,915,028</b>	<b>\$ 783,336,086</b>	<b>\$ 777,179,475</b>	<b>\$ 324,071,639</b>

## **GENERAL FIXED ASSETS ACCOUNT GROUP**

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The General Fixed Assets Account Group is used to account for all lands, buildings, improvements, and furniture, fixtures and equipment not used in the operation of the proprietary or trust funds.

# STARK COUNTY, OHIO

## Schedule of General Fixed Assets by Function

December 31, 2001

	<u>Total</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Improvements Other Than Buildings</u>	<u>Furniture Fixtures and Equipment</u>
General Government:					
Legislative and Executive	\$ 24,880,228	\$ 3,586,800	\$ 18,727,728	\$ 95,560	\$ 2,470,140
Judicial	1,039,999	22,700	609,550	-	407,749
Public Safety	15,576,883	1,030,100	10,458,300	260,700	3,827,783
Public Works	9,035,626	896,400	1,889,600	370,674	5,878,952
Health	22,673,541	952,100	15,467,958	255,400	5,998,083
Human Services	1,631,507	34,100	127,700	6,500	1,463,207
Conservation & Recreation	<u>3,244,400</u>	<u>2,477,900</u>	<u>516,600</u>	<u>249,900</u>	<u>-</u>
Total General Fixed Assets Allocated to Functions	78,082,184	9,000,100	47,797,436	1,238,734	20,045,914
Construction in Progress	<u>1,446,269</u>	<u>-</u>	<u>1,443,661</u>	<u>2,608</u>	<u>-</u>
Total General Fixed Assets	<u>\$ 79,528,453</u>	<u>\$ 9,000,100</u>	<u>\$ 49,241,097</u>	<u>\$ 1,241,342</u>	<u>\$ 20,045,914</u>

# STARK COUNTY, OHIO

## Schedule of Changes in General Fixed Assets by Function

For the year ended December 31, 2001

	General Fixed Assets January 1, 2001	Additions	Deletions	General Fixed Assets December 31, 2001
General Government:				
Legislative and Executive	\$ 25,693,550	\$ 581,744	\$ 1,395,066	\$ 24,880,228
Judicial	938,072	101,927	-	1,039,999
Public Safety	14,541,315	1,035,568	-	15,576,883
Public Works	8,988,569	612,764	565,707	9,035,626
Health	20,702,335	1,983,706	12,500	22,673,541
Human Services	1,569,992	61,515	-	1,631,507
Conservation & Recreation	<u>3,244,400</u>	<u>-</u>	<u>-</u>	<u>3,244,400</u>
Total General Fixed Assets Allocated to Functions	75,678,233	4,377,224	1,973,273	78,082,184
Construction in Progress	<u>1,955,073</u>	<u>1,613,706</u>	<u>2,122,510</u>	<u>1,446,269</u>
Total General Fixed Assets	<u>\$ 77,633,306</u>	<u>\$ 5,990,930</u>	<u>\$ 4,095,783</u>	<u>\$ 79,528,453</u>

# STARK COUNTY, OHIO

## Schedule of General Fixed Assets by Source

December 31, 2001

### General Fixed Assets:

Land	\$ 9,000,100
Buildings and Improvements	47,797,436
Improvements Other than Buildings	1,238,734
Furniture, Fixtures and Equipment	20,045,914
Construction in Progress	<u>1,446,269</u>
<b>Total</b>	<b><u>\$ 79,528,453</u></b>

### Investment in General Fixed Assets from:

Prior to December 31, 2000	\$ 73,537,523
General Fund Revenues	2,078,788
Special Revenue Fund Revenues	1,764,482
Capital Projects	<u>2,147,660</u>
<b>Total</b>	<b><u>\$ 79,528,453</u></b>

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# Statistical Section

# STARK COUNTY, OHIO

## General Fund Expenditures by Function

### Last Ten Years

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
General Government:										
Legislative and Executive	\$ 14,069,643	\$ 13,309,751	\$ 10,416,514	\$ 12,824,019	\$ 10,131,364	\$ 8,799,621	\$ 8,431,291	\$ 8,131,928	\$ 7,278,122	\$ 10,032,589
Judicial	9,097,380	8,104,886	7,603,749	6,390,079	5,460,190	5,688,309	6,073,295	6,136,674	5,486,434	7,114,631
Public Safety	16,775,793	16,748,305	13,007,445	12,388,108	12,074,992	12,607,941	12,587,352	10,606,536	9,872,565	12,113,677
Public Works	495,340	1,060,740	451,309	601,849	533,566	288,877	84,044	136,703	933,894	3,047,828
Health	478	-	30,916	-	461,572	429,440	370,929	440,023	277,095	382,988
Human Services	757,218	703,110	653,112	743,761	601,194	531,911	478,895	573,497	580,060	714,962
Conservation and Recreation	-	290,400	168,873	63,906	155,623	106,856	65,871	-	-	-
Economic Development and Assistance	-	-	45,000	80,774	55,000	-	-	-	-	-
Other	1,310,711	437,133	652,905	695,036	642,726	449,794	246,108	725,850	3,952,917	3,731,416
Intergovernmental	6,444,825	6,098,763	4,761,599	4,219,338	90,000	170,000	369,311	-	-	-
Principal Retirement	336,112	384,084	1,028,957	6,738,553	735,564	715,154	490,254	-	-	-
Interest and Fiscal Charges	<u>33,492</u>	<u>46,263</u>	<u>79,962</u>	<u>113,792</u>	<u>154,765</u>	<u>157,359</u>	<u>47,884</u>	<u>38,138</u>	<u>112,661</u>	<u>34,507</u>
Total Expenditures	<u>\$ 49,320,992</u>	<u>\$ 47,183,435</u>	<u>\$ 38,900,341</u>	<u>\$ 44,859,215</u>	<u>\$ 31,096,556</u>	<u>\$ 29,945,262</u>	<u>\$ 29,245,234</u>	<u>\$ 26,789,349</u>	<u>\$ 28,493,748</u>	<u>\$ 37,172,598</u>

Source: Stark County Auditor

# STARK COUNTY, OHIO

## General Fund Revenues by Source

### Last Ten Years

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
Property and Other Local Taxes	\$ 12,505,898	\$ 11,041,095	\$ 11,489,976	\$ 11,293,271	\$ 13,742,436	\$ 13,403,712	\$ 12,504,980	\$ 11,632,193	\$ 11,357,375	\$ 10,922,601
Permissive Sales Tax	30,712	478,942	6,005,514	9,244,752	8,643,286	8,091,493	3,315,272	84,708	4,234,538	21,809,983
Charges for Services	12,675,471	10,923,865	11,363,861	12,358,007	8,306,666	6,850,771	7,130,521	5,811,903	5,963,114	5,296,566
Licenses and Permits	60,700	35,202	635,885	666,554	724,691	664,936	261,992	59,944	72,796	67,293
Fines and Forfeitures	746,256	176,673	185,466	773,623	265,317	620,731	565,198	248,562	301,228	307,002
Intergovernmental	9,610,784	9,943,107	10,193,298	8,155,852	6,509,325	6,519,325	6,490,955	4,962,903	2,341,590	5,287,033
Interest	7,278,328	9,079,726	5,777,280	6,498,701	6,123,561	4,869,497	4,564,132	2,569,184	4,678,437	2,062,350
Rent	467,947	454,598	484,934	552,444	48,405	414,772	-	-	-	-
Other	<u>1,649,611</u>	<u>1,248,328</u>	<u>606,409</u>	<u>82,563</u>	<u>813,632</u>	<u>378,828</u>	<u>861,940</u>	<u>1,699,474</u>	<u>-</u>	<u>3,181,776</u>
Total Revenues	<u>\$ 45,025,707</u>	<u>\$ 43,381,536</u>	<u>\$ 46,742,623</u>	<u>\$ 49,625,767</u>	<u>\$ 45,177,319</u>	<u>\$ 41,814,065</u>	<u>\$ 35,694,990</u>	<u>\$ 27,068,871</u>	<u>\$ 28,949,078</u>	<u>\$ 48,934,604</u>

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Property Tax Levies and Collections

### Real and Public Utility Taxes

#### Last Ten Years

Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Current Tax Levy
2001	\$ 38,650,675	\$ 37,446,814	96.89 %	\$ 1,512,435	\$ 38,959,249	100.80 %	\$ 1,841,354	4.76 %
2000	35,759,626	34,746,989	97.17	1,005,378	35,752,367	99.98	1,610,990	4.51
1999	34,108,934	33,214,349	97.38	897,671	34,112,020	100.01	1,853,390	5.43
1998	33,226,195	32,450,369	97.67	800,503	33,250,872	100.07	1,651,802	4.97
1997	31,552,400	30,883,903	97.88	648,587	31,532,490	99.94	1,570,663	4.98
1996	31,752,212	31,214,736	98.31	592,358	31,807,094	100.17	1,622,991	5.11
1995	25,151,335	24,680,234	98.13	525,881	25,206,115	100.22	1,413,479	5.62
1994	25,954,736	25,513,734	98.30	659,750	26,173,484	100.84	1,817,284	7.00
1993	25,529,620	25,081,935	98.25	541,641	25,623,576	100.37	1,973,295	7.73
1992	25,169,947	24,680,130	98.05	555,897	25,236,027	100.26	1,980,581	7.87

(1) State Reimbursement of Rollback and Homestead Exemptions are included.

(2) Penalties and interest are included, since by Ohio Law they become part of the tax obligation as assessment occurs.

Source: Stark County Auditor

# STARK COUNTY, OHIO

*Property Tax Levies and Collections*

*Tangible Personal Property Taxes*

*Last Ten Years*

<u>Year</u>	<u>Current Tax Levy</u>	<u>Current Tax Collections</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collected</u>	<u>Outstanding Delinquent Taxes</u>
2001	\$ 8,601,314	\$ 7,741,614	\$ 610,508	\$ 8,352,122	\$ 1,380,847
2000	7,970,307	7,760,282	569,326	8,329,608	867,732
1999	7,963,661	7,643,774	333,729	7,977,503	768,074
1998	7,637,697	7,421,379	308,445	7,729,824	803,196
1997	7,266,991	7,167,653	309,959	7,477,612	593,874
1996	7,189,881	7,022,582	337,836	7,360,418	677,158
1995	5,552,128	5,438,286	169,674	5,607,960	467,049
1994	6,040,208	5,933,762	112,897	6,046,659	621,364
1993	6,054,773	5,954,389	211,114	6,165,503	603,863
1992	6,214,299	6,047,090	154,375	6,201,465	804,702

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		Ratio
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	
2001	\$ 5,207,501,060	\$ 14,878,574,457	\$ 339,865,070	\$ 386,210,307	\$ 895,970,175	\$ 3,583,880,700	\$ 6,443,336,305	\$ 18,848,665,464	34.2%
2000	4,476,945,780	12,791,273,657	343,203,900	390,004,432	830,240,358	3,320,961,432	5,650,390,038	16,502,239,521	34.2
1999	4,385,308,290	12,529,452,257	366,001,490	415,910,784	829,547,997	3,318,191,988	5,580,857,777	16,263,555,029	34.3
1998	4,259,997,000	12,171,420,000	359,121,500	408,092,614	795,593,469	3,182,373,876	5,414,711,969	15,761,886,490	34.4
1997	3,624,592,950	10,355,979,857	358,373,820	407,242,977	756,978,265	3,027,913,060	4,739,945,035	13,791,135,894	34.4
1996	3,510,723,240	10,030,637,829	375,481,670	426,683,716	711,869,370	2,847,477,480	4,598,074,280	13,304,799,025	34.6
1995	3,466,908,990	9,905,454,257	386,595,670	439,313,261	677,088,809	2,708,355,236	4,530,593,469	13,053,122,754	34.7
1994	3,162,612,580	9,036,035,943	378,517,020	430,132,977	656,544,314	2,626,177,256	4,197,673,914	12,092,346,176	34.7
1993	3,099,757,140	8,856,448,971	358,759,490	407,681,239	658,127,476	2,632,509,904	4,116,644,106	11,896,640,114	34.6
1992	3,036,458,270	8,675,595,057	369,428,210	419,804,784	675,467,292	2,597,951,123	4,081,353,772	11,693,350,964	34.9

(1) This amount is calculated by dividing the assessed value by the assessment percentage.

(2) The percentages for all real property was 35%, for public utility property was 88%, and for tangible personal property 25% (1993-2000); and 26% (1992).

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Property Tax Rates

### Direct and Overlapping Governments (continued)

(Per \$1,000 of Assessed Value)

#### Last Ten Years

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
<u>County Units</u>										
General Fund	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Mental Retardation & Developmental Disabilities	4.90	4.90	4.90	4.90	4.90	4.90	3.50	3.50	3.50	3.50
Molly Stark Hospital	-	-	-	-	-	0.50	-	1.00	1.00	1.00
Mental Health (648 Board)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
9-1-1 System	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Children's Services	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Total County Rate	9.60	9.60	9.60	9.60	9.60	10.10	8.20	9.20	9.20	9.20
<u>Townships</u>										
Bethlehem	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Bethlehem - Navarre Village	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canton	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10	5.10
Canton - Meyers Lake Village	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Jackson	15.75	15.75	15.75	15.75	15.75	15.75	15.75	15.75	15.75	14.00
Jackson - Hills & Dales Village	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90	8.90
Lake	10.00	10.00	10.00	9.00	9.00	9.00	10.00	8.75	8.75	8.75
Lake - Uniontown Police District	16.00	16.80	16.80	17.00	17.00	17.00	15.00	13.75	12.95	13.75
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	12.80	12.80	13.30	13.30	13.30	13.30	13.30	13.30	13.30	13.30
Lawrence - Canal Fulton City	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	10.10	10.10	10.10	10.10	8.10	8.10	8.10	7.60	7.60	7.60
Lexington - Limaville Village	5.20	5.20	5.20	5.20	5.20	5.20	5.20	4.70	4.70	4.70
Marlboro	10.25	10.25	12.75	12.75	9.25	9.10	9.10	9.10	9.10	8.60
Nimishillen	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Osnaburg	9.90	9.90	9.90	9.90	7.90	8.30	8.30	8.30	8.30	8.30
Osnaburg - East Canton Village	7.90	7.90	7.90	7.90	5.90	6.30	6.30	6.30	6.30	6.30
Paris	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Paris - Minerva Village	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
Perry	9.25	8.50	8.50	8.50	8.50	8.50	7.50	7.50	7.50	7.50
Perry - Navarre Village	7.75	7.00	7.00	7.00	7.00	-	-	-	-	-
Pike	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Pike - East Sparta Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Plain	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	8.90
Plain - North Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Sandy	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	8.70	8.70	9.20	9.20	9.20	9.20	9.20	9.20	8.20	8.20
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	4.70	4.70	4.70	4.70	4.70	5.45	4.45	4.45	4.45	4.45
Washington	5.25	5.25	5.25	5.25	5.25	5.50	5.50	5.50	5.50	5.50

(continued)

# STARK COUNTY, OHIO

## Property Tax Rates

### Direct and Overlapping Governments (continued)

(Per \$1,000 of Assessed Value)

Last Ten Years

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
<u>School Districts</u>										
Alliance CSD	54.40	54.60	50.70	50.70	50.70	50.70	50.70	50.90	50.80	50.80
Brown LSD	39.41	39.20	40.10	40.10	33.50	33.50	33.50	32.50	33.50	33.50
Canton CSD	59.20	59.20	54.70	54.70	54.70	54.70	52.20	45.30	45.30	45.30
Canton LSD	46.80	47.40	49.10	49.10	49.10	39.30	39.30	39.20	39.70	42.50
Fairless LSD	47.00	48.20	50.70	50.70	50.50	43.80	44.30	51.40	42.70	42.60
Jackson LSD	45.60	44.30	46.60	46.60	46.60	46.60	46.60	46.60	46.60	46.60
Lake LSD	62.80	63.30	57.90	57.90	58.10	58.20	54.30	55.10	52.90	52.90
Louisville CSD	49.00	49.00	49.00	49.00	49.00	49.00	49.00	49.00	49.00	41.10
Marlington LSD	48.40	48.40	48.90	48.90	48.90	48.90	48.90	48.90	48.90	48.90
Massillon CSD	51.60	51.90	51.80	51.80	52.10	52.30	52.20	54.50	46.70	46.70
Minerva LSD	41.80	42.40	45.00	45.00	44.60	45.80	46.20	46.90	37.00	37.00
North Canton CSD	61.10	61.20	61.90	61.90	61.90	61.90	61.90	57.20	57.20	49.40
Northwest LSD	54.20	55.10	57.40	57.40	57.80	57.60	57.90	59.90	60.10	47.60
Osnaburg LSD	57.20	59.50	60.80	60.80	48.30	48.50	48.50	49.10	49.60	49.60
Perry LSD	49.70	51.60	54.90	54.90	54.90	45.10	44.40	45.90	45.20	45.20
Plain LSD	52.60	52.60	52.60	52.60	52.60	45.70	45.70	45.70	45.70	45.70
Sandy Valley LSD	44.40	45.20	47.10	47.10	46.30	47.60	47.80	47.60	47.60	38.70
Southeast LSD	46.65	47.25	48.50	48.50	41.80	42.10	42.10	40.20	42.10	42.40
Tuscarawas Valley LSD	39.40	40.20	37.40	37.40	37.40	37.60	39.00	33.30	33.20	34.40
Tuslaw LSD	53.90	53.90	53.90	53.90	53.90	53.90	53.90	53.90	46.40	46.40
<u>Joint Vocational Schools</u>										
Buckeye JVSD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	1.80	1.80	1.80
Stark County Area JVSD	3.20	3.30	3.50	3.50	3.50	2.00	2.00	3.20	3.20	3.20
Wayne County JVSD	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
<u>Cities</u>										
Alliance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Canton	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Louisville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Massillon	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
North Canton	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
<u>Villages</u>										
Beach City	11.80	11.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80
Brewster	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
East Canton	2.30	2.30	2.30	2.30	2.30	2.30	3.30	3.30	3.30	3.30
East Sparta	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90	18.90
Hartville	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05	5.05
Hills & Dales	17.50	17.50	19.20	19.20	19.20	14.03	14.03	14.03	14.03	30.53
Limaville	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90	7.90
Magnolia	20.90	20.90	20.90	20.90	16.90	16.90	16.90	16.90	16.90	16.90
Meyers Lake	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.50
Minerva	6.00	6.00	6.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	21.40	21.40	21.40	21.40	18.40	18.40	18.40	16.40	16.40	16.40
Wilmot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<u>Special Districts</u>										
Canton Joint Recreational District	1.00	1.00	1.00	1.00	1.00	0.75	0.75	0.75	0.75	0.75
Canton Regional Transit Authority	-	-	-	-	3.90	3.90	3.90	3.90	3.90	2.40
County Parks	0.50	0.50	0.50	0.50	0.20	0.20	0.20	0.20	0.20	0.20
Massillon Joint Recreational District	-	-	-	-	-	-	0.30	0.30	0.30	0.30
North Canton Public Library	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	-
Stark County District Library	0.70	0.75	0.75	0.75	-	-	-	-	-	-
Quad Ambulance District	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Division Ambulance District	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50

Source: Stark County Auditor

# STARK COUNTY, OHIO

## *Special Assessments Billed and Collected*

### *Last Ten Years*

<u>Year</u>	<u>Special Assessments Billed</u>	<u>Special Assessments Collected</u>	<u>Percent Collected</u>	<u>Outstanding Delinquent (1)</u>
2001	\$ 1,075,617	\$ 1,153,577	107.2%	\$ 148,174
2000	988,933	833,704	84.3	179,134
1999	823,610	627,955	76.2	321,972
1998	731,173	544,356	74.4	349,735
1997	789,296	299,433	37.9	303,401
1996 (2)	2,447,281	1,068,470	43.7	191,416
1995	709,067	535,661	75.5	205,675
1994	751,822	566,728	75.4	229,003
1993	787,611	583,635	74.1	235,652
1992	806,020	626,752	77.8	207,576

(1) Outstanding delinquent assessments include accrued interest.

(2) The Special Assessments Billed and Collected for 1996 include amounts that the property owners have paid off prior to the issuance of debt by the County.

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Computation of Legal Debt Margin

December 31, 2001

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Collection Year 2001	\$ 6,443,336,305	\$ 6,443,336,305
Debt Limitation	159,583,408	64,433,363
Total Outstanding Debt:		
General Obligation Bonds	18,423,000	18,423,000
Special Assessment Bonds	3,278,214	3,278,214
OWDA Loans	18,374,576	18,374,576
OPWC Loan	<u>948,889</u>	<u>948,889</u>
Total	<u>41,024,679</u>	<u>41,024,679</u>
Exemptions:		
General Obligation Bonds - Enterprise	18,423,000	18,423,000
Special Assessment Bonds	3,278,214	3,278,214
OWDA Loans	18,374,576	18,374,576
OPWC Loan	<u>948,889</u>	<u>948,889</u>
Total	<u>41,024,679</u>	<u>41,024,679</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 159,583,408</u>	<u>\$ 64,433,363</u>

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$ 3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	<u>153,583,408</u>
	<u>\$ 159,583,408</u>

(2) The Debt Limitation equals one percent of the assessed value.

(3) The Amount Available in the Debt Service Fund of \$322,368 is not listed as an exemption since all debt is exempt and including it would result in negative net debt.

Source: Stark County Auditor

# STARK COUNTY, OHIO

*Ratio of Net General Bonded Debt to Assessed Value  
and Net Bonded Debt Per Capita  
Last Ten Years*

<u>Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt (1)</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
2001	377,438	\$ 6,443,336,305	\$ -	\$ 322,368	\$ -	0.00%	0.00%
2000	378,098	5,650,390,038	-	331,051	-	0.00	0.00
1999	373,174	5,580,857,777	-	314,870	-	0.00	0.00
1998	373,112	5,414,711,969	-	254,556	-	0.00	0.00
1997	373,719	4,739,945,035	5,660,000	200,942	5,459,058	0.12	14.61
1996	374,406	4,598,074,280	5,920,000	183,722	5,736,278	0.12	15.32
1995	374,024	4,530,593,469	6,165,000	728,592	5,436,408	0.12	14.53
1994	373,705	4,197,673,914	6,400,000	2,338,094	4,061,906	0.10	10.87
1993	373,484	4,116,644,106	6,620,000	1,955,050	4,664,950	0.11	12.49
1992	371,461	4,081,353,772	6,825,000	2,197,406	4,627,594	0.11	12.46

(1) Includes only General Obligation Bonds.

Source: Stark County Auditor

# STARK COUNTY, OHIO

*Ratio of Annual Debt Service Expenditures for  
General Obligation Bonded Debt to Total General Fund Expenditures  
Last Ten Years*

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service (1)</u>	<u>Total General Fund Expenditures</u>	<u>Ratio of Debt Service to Total General Fund Expenditures</u>
2001	\$ 310,312	\$ 222,038	\$ 532,350	\$ 49,320,992	1.08%
2000	255,310	237,319	492,629	47,183,435	1.04
1999	365,312	291,851	657,163	38,900,341	1.69
1998	280,000	393,252	673,252	44,859,215	1.50
1997	260,000	409,372	669,372	31,096,556	2.15
1996	245,000	424,318	669,318	29,945,262	2.24
1995	235,000	450,461	685,461	29,245,234	2.34
1994	220,000	476,861	696,861	26,789,349	2.60
1993	205,000	504,536	709,536	28,493,748	2.49
1992	200,000	534,536	734,536	37,172,598	1.98

Source: Stark County Auditor

# STARK COUNTY, OHIO

Computation of Direct and Overlapping General Obligation Bonded Debt  
December 31, 2001

<u>Political Subdivision</u>	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable To County (2)</u>	<u>Amount Applicable To County</u>
Stark County	\$ 27,501,213	100.00	\$ 27,501,213
Cities Wholly Within County	83,173,000	100.00	\$ 83,173,000
Villages Wholly Within County	186,050	100.00	186,050
Townships Wholly Within County	1,080,000	100.00	1,080,000
School Districts Wholly Within County	102,909,850	100.00	102,909,850
City of Alliance	5,795,000	99.78	5,782,251
Village of Minerva	25,000	63.2	15,800
Alliance City School District	11,794,990	94.47	11,142,727
Jackson Local School District	37,148,629	98.2	36,479,954
Lake Local School District	26,699,945	99.78	26,641,205
Minerva Local School District	10,000,000	53.42	5,342,000
Sandy Valley Local School District	80,000	73.05	58,440
Southeast Local School District	450,000	0.02	90
Tuscarawas Valley Local School District	6,199,981	8.48	<u>525,758</u>
Total Applicable to Stark County			<u>\$ 300,838,338</u>

(1) Includes only General Obligation Bonded Debt.

(2) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision.

Source: Stark County Auditor

# STARK COUNTY, OHIO

*Demographic Statistics*

*December 31, 2001*

<u>Ten Largest Employers</u>	<u>Nature of Business</u>	<u>Employees</u>
The Timken Company	Manufacturer, steel and tapered roller bearings	5,640
Aultman Health Foundation	Health care	3,981
Maytag Corporation (Hoover Company operations)	Vacuum sweepers and other appliances	2,900
County of Stark	County government	2,896
Mercy Medical Center	Health care	2,725
Canton City Board of Education	Education	1,914
Republic Technologies International LLC	Fabricated metal products	1,660
General Electric Capital Corp	Diversified financial services	1,300
PCC Airfoils, Inc.	Manufacturer, turbine castings	1,250
Fisher Foods Marketing, Inc.	Grocery Chain	1,034

(continued)

Source: Stark Development Board,  
Ohio Department of Development,  
Employers

# STARK COUNTY, OHIO

Demographic Statistics (continued)

December 31, 2001

Total Population 377,438

Sex

Male 181,545

Female 195,893

Age

Under 5 Years 23,649

5 to 14 Years 52,092

15 to 19 Years 27,078

20 to 24 Years 21,344

25 to 44 Years 113,102

45 to 54 Years 49,950

55 to 64 Years 33,982

65 to 74 Years 31,014

75 Years and Over 25,231

Under 20 Years 102,819

Percent of Total  
Population 27.2

65 Years and over 56,245

Percent of Total  
Population 14.9

<u>Year</u>	<u>Population (1)</u>	<u>School Enrollment (2)</u>	<u>Average Unemployment Rate for Stark County (3)</u>
2001	377,438	63,434	3.9
2000	378,098	63,567	4.1
1999	373,174	64,746	4.3
1998	373,112	65,110	4.1
1997	373,719	65,283	4.8
1996	374,406	65,628	5.3
1995	374,024	64,865	5.0
1994	373,705	64,673	6.1
1993	373,484	64,548	7.0
1992	371,461	63,967	7.9

Sources:

(1) U.S. Bureau of the Census and Ohio Department of Development,  
Office of Strategic Research

(2) Stark County Educational Service Center

(3) Ohio Bureau of Employment Services

# STARK COUNTY, OHIO

*Property Value, Construction and Bank Deposits*

*Last Ten Years*

Collection Year	Real Property Value			New Construction			
	Agricultural/ Residential	Commercial/ Industrial	Total Value (1)	Agricultural/ Residential	Commercial/ Industrial	Total New Construction	Bank Deposits
2001	\$ 4,054,732,980	\$ 1,143,175,900	\$ 5,197,908,880	\$ 52,876,850	\$ 23,397,730	\$ 76,274,580	\$ 1,029,891,000
2000	3,454,120,400	1,013,046,030	4,467,166,430	43,816,290	17,913,240	61,729,530	1,021,596,000
1999	3,371,481,840	1,004,438,080	4,375,919,920	37,539,330	42,996,420	80,535,750	916,844,000
1998	3,293,801,960	956,320,160	4,250,122,120	43,410,890	22,111,630	65,522,520	843,638,000
1997	2,770,921,870	844,710,060	3,615,631,930	42,904,610	18,770,780	61,675,390	1,623,273,000
1996	2,700,196,530	801,302,240	3,501,498,770	47,255,860	16,715,340	63,971,200	1,570,223,000
1995	2,638,654,350	817,699,210	3,456,353,560	44,588,780	9,353,420	53,942,200	1,589,558,000
1994	2,396,278,330	756,219,480	3,152,497,810	39,269,230	6,591,000	45,860,230	848,654,000
1993	2,325,264,660	753,135,310	3,078,399,970	36,828,890	7,113,740	43,942,630	803,704,000
1992	2,282,530,370	743,189,220	3,025,719,590	25,931,110	11,982,790	37,913,900	797,601,000

(1) Does not include Public Utility Real Property and Mineral Lands and Rights.

Source: Stark County Auditor  
Federal Reserve Bank of Cleveland, Ohio

# STARK COUNTY, OHIO

Principal Property Taxpayers

December 31, 2001

<u>Taxpayers</u>	<u>Type of Business</u>	<u>Real Estate Assessed Valuation</u>	<u>Tangible Personal Property Assessed Valuation</u>	<u>Total Assessed Valuation</u>	<u>Percent of Total County Assessed Valuation</u>
Timken Company	Tapered Roller Bearings and Steel	\$ 34,309,190	\$ 125,948,120	\$ 160,257,310	2.84%
Ohio Power	Electric Utility	3,714,970	127,948,860	131,663,830	2.33
East Ohio Gas	Natural Gas Utility	2,093,720	60,101,710	62,195,430	1.10
Ohio Bell Telephone	Telephone Utility	3,438,070	52,184,570	55,622,640	0.98
Ohio Edison	Electric Utility	1,921,790	47,122,900	49,044,690	0.87
Republic Technologies International LLC	Steel Bars, Rolled Steel, Pipe and Tube	5,505,090	41,122,490	46,627,580	0.83
Maytag Corporation (Hoover Company operations)	Vacuum Sweepers and Other Appliances	12,946,810	25,205,610	38,152,420	0.68
Consumers Ohio Water Company	Water Utility	-	18,737,970	18,737,970	0.33
McKesson Corp	Pharmaceutical Distribution	-	18,406,000	18,406,000	0.33
Stark Commons Ltd	Retail Shopping Plaza/Restaurants	<u>18,141,090</u>	<u>-</u>	<u>18,141,090</u>	0.32
Totals		<u>\$ 82,070,730</u>	<u>\$ 516,778,230</u>	<u>\$ 598,848,960</u>	

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Miscellaneous Statistics

December 31, 2001

Date of Incorporation	1808
155th Largest County in the United States (1)	(3,141 counties in U.S.)
County Seat	Canton, Ohio
Area - Square Miles	567
Number of Political Subdivisions Located in the County:	
Cities	6
Villages	13
Townships	17
School Districts	20
Vocational School Districts	3
Colleges:	3
Malone	
Mount Union	
Stark State College of Technology	
Universities:	3
Ashland - Stark Branch	
Kent State - Stark Branch	
Walsh	
Road Mileage (2)	
U.S. Highways	72.42
State Highways	231.98
County Highways	419.1
Communications	
9 Radio Stations - WHBC-AM/FM, ESPN-AM, WCER-AM, WINW-AM, WNPQ-FM, WQXK-FM, WRCW-AM, WRQK-FM, WZKL-FM	
3 Television Station - PAX-TV (CH 23), WDLI-TV (CH17), WIVM-TV (CH 52)	
2 Cable Companies - Massillon Cable, Time Warner	
4 Daily Newspapers - Alliance Review, Beacon Journal - Stark County Bureau, The Independent, The Repository	
Voter Statistics, Election of November, 2001 (3)	
Number of Registered Voters	242,550
Number of Voters, Last General Election	94,308
Percentage of Voters Voting	38.88%

### Sources:

- (1) 2000 Census of Population & Housing
  - (2) Ohio Department of Transportation
  - (3) Stark County Board of Elections
- All other information obtained from County records